

M/S Areeba Constructions And Suppliers vs Assistant Commissioner State Tax ... on 1 April, 2025

Author: Saral Srivastava

Bench: Saral Srivastava

HIGH COURT OF JUDICATURE AT ALLAHABAD

?Neutral Citation No. - 2025:AHC:44463

Court No. - 32

Case :- WRIT TAX No. - 1017 of 2025

Petitioner :- M/S Areeba Constructions And Suppliers

Respondent :- Assistant Commissioner State Tax Section 4 Shahjahanpur And Another

Counsel for Petitioner :- Pooja Talwar

Counsel for Respondent :- C.S.C.

Hon'ble Saral Srivastava,J.

1. Heard learned counsel for the petitioner and learned Standing Counsel for the respondents.
2. The petitioner by means of the present writ petition has assailed the order dated 19.10.2023 passed by respondent no.1 as well as appellate order dated 21.12.2024 passed by respondent no.2.
3. At this stage, learned counsel for the petitioner has confined her prayer only to the order passed by the First Appellate Court dated 21.12.2024 rejecting the appeal of the petitioner on the ground of delay of 52 days in filing the appeal.

4. Challenging the said order, learned counsel for the petitioner has contended that the delay occurred in filing the appeal was beyond the control of the petitioner, inasmuch as the Proprietor of the petitioner firm was suffering from serious ailment and his Chartered Accountant was looking after his case. It is contended that after acquiring the knowledge about the order cancelling Registration of U.P. Goods and Service Tax, the petitioner preferred an appeal against the order of cancellation. It is submitted that the delay in filing the appeal was bonafide and sufficient cause has been shown for the delay in filing the appeal, therefore, the Appellate Authority should have taken a liberal view in deciding the appeal.

5. Learned Standing Counsel would contend that since there is inordinate delay of 52 days in filing the appeal, therefore, the Appellate Authority has not committed any error in rejecting the appeal.

6. Be that as it may, there was delay of 52 days in filing the appeal and the ground for the delay in filing the appeal was that the Proprietor of the petitioner firm was suffering from serious ailment, and as soon as he acquired knowledge of cancellation of Registration of U.P. Goods and Service Tax, he approached his Chartered Accountant and filed the appeal.

7. In the opinion of the Court, the delay in filing the appeal is not inordinate and sufficient explanation has been given by the petitioner for the delay in filing the appeal. In such view of the fact, the impugned order passed by the First Appellate Authority dated 21.12.2024 in Appeal No.2425 ABLY001515/2024 is set aside. The matter is remitted to the First Appellate Authority i.e. respondent no.2-Additional Commissioner, Grade-2(Appeal), State Tax, Sector-4, Bareilly to decide the appeal of the petitioner on merit expeditiously preferably within a period of one month from the date of production of a certified copy of this order.

8. The writ petition is disposed of subject to the observations made above.

Order Date :- 1.4.2025 NS