

HC: Rejection of Appeal Due to Delay Quashed; Limitation Act's Applicability Affirmed

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REFER THE DECISION OF THE HON'BLE CALCUTTA HIGH COURT IN THE CASE OF

Abdul Aziz Sarkar vs. Assistant Commissioner of Revenue (2025) 33 Centax 396 (Cal.)

Abdul Aziz Sarkar, a hardworking businessman in Kolkata, found himself tangled in a GST dispute with the tax authorities. When the time came to appeal a decision made by the Assistant Commissioner of Revenue, Aziz faced an unfortunate delay. Due to personal circumstances, he missed the four-month deadline for filing his appeal. By the time he submitted it, his appeal was promptly rejected, and he was told that the delay could not be excused.

Devastated, Aziz turned to a lawyer, hoping there was still a way forward. His lawyer discovered a key legal provision: Section 5 of the Limitation Act, 1963, which allows for the condonation of delay in filing appeals, if a valid reason is provided. With this new hope, they filed a petition before the Calcutta High Court, arguing that Aziz had legitimate grounds for the delay.

The case was heard, and the High Court ruled in Aziz's favor. The Court held that Section 5 of the Limitation Act applies to appeals under the GST law, allowing for delays to be condoned when there is a reasonable explanation. The rejection of Aziz's appeal was quashed, and the Court emphasized that it's not just about adhering strictly to timelines but about ensuring justice is served fairly.

This ruling was a victory not just for Aziz, but for all taxpayers. It affirmed that, even in the face of delays, everyone deserves a chance to have their case heard. The High Court's decision marked a reminder that justice is about fairness, and sometimes, life's unpredictability deserves consideration.