

GAHC010226622025



2026:GAU-AS:12414-DB

THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : I.A.(Civil)/682/2026

THE STATE OF ASSAM AND 4 ORS
REPRESENTED BY THE CHIEF SECRETARY TO THE GOVT. OF ASSAM,
ASSAM SECRETARIAT, DISPUR, GUWAHATI-06

2: THE COMMISSIONER AND SECRETARY TO THE GOVT OF ASSAM
FINANCE AND TAXATION DEPARTMENT
ASSAM SECRETARIAT
DISPUR
GUWAHATI-781006

3: THE ADDITIONAL CHIEF SECRETARY
TO THE GOVT. OF ASSAM
FINANCE AND TAXATION DEPARTMENT
ASSAM SECRETARIAT
DISPUR
GUWAHATI-781006

4: THE FINANCE SECRETARY TO THE GOVT OF ASSAM
FINANCE AND TAXATION DEPARTMENT
ASSAM SECRETARIAT
DISPUR
GUWAHATI781006

5: THE COMMISSIONER OF STATE TAXES
ASSAM
KAR BHAWAN
DISPUR
GUWAHATI-

VERSUS

MS LALIT POLY WEAVE LLP
A LIMITED LIABILITY PARTNERSHIP FIRM REGISTERED UNDER THE
LIMITED LIABILITY PARTNERSHIP ACT, 2008 AND HAVING ITS

REGISTERED OFFICE AT INDUSTRIAL GROWTH CENTRE, PHASE-III,
JAMBARI VILLAGE NO.2, KAMRUP, ASSAM 781124 AND IN THE PRESENT
PROCEEDINGS REPRESENTED BY SHRI MAHABIR PRASAD JAIN,
AUTHORIZED SIGNATORY OF THE PARTNERSHIP FIRM.

Advocate for the Petitioner : MR. D SAIKIA, MR. B CHOUDHURY

Advocate for the Respondent : DR. A SARAF, MR. A. KAUSHIK, B SARMA, MR P K BORA, MR.
N N DUTTA, MR P BARUAH

BEFORE
HONOURABLE THE CHIEF JUSTICE
HONOURABLE MR. JUSTICE ARUN DEV CHOUDHURY

ORDER

28.08.2026

(A.D. Choudhury, J)

1. We have heard Mr. D. Saikia, learned Advocate General, Assam assisted by Mr. B. Choudhury, learned Standing Counsel, Finance and Taxation Department for the applicants/appellants. We have also heard Mr. P. K. Bora, learned Advocate for the respondent.
2. This Interlocutory Application has been filed for condonation of the delay of 120 days in filing the connected Writ Appeal against the Judgment dated 29.04.2025 passed by a learned Single Judge of this Court in WP(C) No. 2068/2021 and other analogous matters.
3. Having gone through the averments made in the application, as well as objection filed by the respondents, we are satisfied that good grounds have been assigned by the applicants/appellants for condoning the delay.
4. Accordingly, the delay of 120 days in preferring the appeal is

condoned and the Interlocutory Application stands allowed and disposed off.

5. Registry to process the connected appeal and, if the same is found defect-free, shall list the same under appropriate heading, preferably on **09.09.2026**.

JUDGE

CHIEF JUSTICE

Comparing Assistant