Case Citation: (2026) taxcode.in 1726 HC

2026:AHC:215740

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4189 of 2026 (Leading)

M/S Mamata Medical Store

.....Petitioner(s)

Versus

Union Of India and 3 others

.....Respondent(s)

Counsel for Petitioner(s)	:	Gaurav Tiwari, Sanjay Chaturvedi, Santosh Kumar Tripathi
Counsel for Respondent(s)	:	A.S.G.I., C.S.C.

:and:

WRIT TAX No. - 4190 of 2026 (Connected C1)

M/S Mamata Medical Store First Floor

.....Petitioner(s)

Versus

Union Of India And 3 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Gaurav Tiwari, Sanjay Chaturvedi, Santosh Kumar Tripathi
Counsel for Respondent(s)	:	A.S.G.I., C.S.C.

:and:

WRIT TAX No. - 4191 of 2026 (Connected C2)

M/S Mamata Medical Store First Floor

.....Petitioner(s)

Versus

Union Of India And 3 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Gaurav Tiwari, Sanjay Chaturvedi, Santosh Kumar Tripathi
Counsel for Respondent(s)	:	A.S.G.I., C.S.C., Krishna Ji Shukla

:and:

WRIT TAX No. - 4192 of 2026 (Connected C3)

M/S Mamata Medical Store First Floor

.....Petitioner(s)

Versus

www.taxcode.in

Union Of India And 3 Others

.....Respondent(s)

Counsel for Petitioner(s) : Gaurav Tiwari, Sanjay Chaturvedi, Santosh Kumar Tripathi

Counsel for Respondent(s) : A.S.G.I., C.S.C., Krishna Ji Shukla

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Court No. - 53

HON'BLE VIKAS BUDHWAR, J.

1. Sri Gaurav Tiwari along with Sri Sanjay Chaturvedi, learned counsel for the petitioners in the leading, connected C-1, connected C-2, connected C-3 writ petitions, Sri Anant Kumar Tiwari for the Union of India/respondent No.1, and Sri Shashi Kant Mishra for Respondent Nos. 2 to 4.

2. The case of the writ petitioner in the leading writ petition is that the writ petitioner claims to be a registered firm, duly registered under the Goods and Services Tax Act having GSTIN No. 09ABPVJ8706E1Z8. The writ petitioner claims to be engaged in activities relating to Medical Store. As per the petitioner, the petitioner was under obligation to submit monthly returns and for the year 2024 (February)-25, GSTR-3B was to be submitted. However, due to certain reasons beyond control and comprehension of the petitioner on account of illness of the husband of the petitioner, the same could not be filed within time. On 27.01.2026, the petitioner firm came to be closed down and proceedings for cancellation of the registration was initiated on 21.02.2026. However, on 13.05.2025, an order came to be passed under Section 125 read with Section 127 of the GST Act, against which the writ petitioner preferred an appeal before the appellate authority with a delay of more than 3 months 3 days and the said appeal came to be rejected by the appellate authority on 05.01.2026. Thereafter, the Defective Appeal No. 2526 ABLY001177 of 2025.

3. Questioning both the orders, the leading writ petition has been preferred.

4. Insofar as Connected C-1 petition is concerned, here also the order purported to be under Section 125 and 127 of the UP GST Act, 2017 came to be passed on 27.12.2024 and a defective appeal came to be preferred by the petitioner being Defective Appeal No. 2526 ABLY

001181 of 2025.

5. With regards to Connected C-2 petition, the facts are the same. Here an order came to be passed on 26.08.2022 and an appeal was preferred with a delay, which was rejected by the appellate authority on 06.12.2022 being Defective Appeal No. 2526 ABLY 001176 of 2025.

6. Lastly, with respect to Connected C-3 writ petition, an order came to be passed on 25.08.2022 and a Defective Appeal No. 2526ABLY 001173 of 2025 came to be preferred, which was rejected.

7. Questioning the appellate order as well as the orders-in-original, the present petitions have been preferred.

8. Learned counsel for the petitioners, namely, Sri Gaurav Tiwari and Sri Sanjay Chaturvedi, as per instructions from the client, submits that they are confining the relief with respect to the challenge raised to the appellate orders at this stage in the present proceedings. According to them, there were genuine grounds, which warranted a situation whereby the appeals could not be filed within the statutory period, particularly when, the husband of the petitioner was seriously ill, who died on 27.07.2024. Contention is that the said ground was taken in the Memo of Appeal, but the same has not been considered, however, the appeals have been rejected as time barred beyond limitation, while taking a ground that the appellate authority does not possess the power to condone the delay beyond three months plus grace period of one month under Section 107(1) of the Act. Learned counsel for the petitioners as per instructions, submits that the petitioners are willing to pay cost of Rs. 5,000/- and the cost which may be quantified by the Court.

9. Sri Shashi Kant Mishra, learned Standing Counsel, on the other hand submits that though the appellant cannot be in deep slumber, he/ she has to be alert and diligent towards his rights, however merits cannot be throttled on the ground of delay. He submits that the State be compensated in terms of money and the matter be directed to be heard by the appellate authority afresh.

10. I have heard the submissions made across the Bar and perusal of the

record.

11. Apparently against the orders of the original authority, a defective appeal beyond limitation came to be preferred, which has been rejected by the orders impugned, that is of the appellate authority in the leading and the connected petitions. In the Memo of Appeal, a ground has been taken, which though not happily worded though the husband of the petitioner was suffering from critical illness and he expired on 27.07.2024, on account of which the petitioner being a firm through its proprietor Mamta Johri, being a lady, was the only person to look after the ailing husband and thus, the work stood hampered and further the delay became a factor in not filing the appeal within the statutory period.

12. Since a statement has been made by Sri Mishra, learned Standing Counsel, that the State be compensated in this regard. However, bearing in mind the aspects of the matter, the petitions are being decided in the following terms:-

(A) The orders dated 05.01.2026, 06.12.2025 and 25.03.2026 passed by the Appellate Authority impugned in leading, connected C-1, C-2 and C3 are set aside.

(B) The delay in filing of the appeal is condoned.

(C) The matter stands remitted back to the Appellate Authority to pass a fresh order within a period of three months from today on merits.

(D) Since the petitioners are represented through their counsels and the Revenue Board is also represented through Standing Counsel, thus it would be deemed that they have full knowledge of the order passed today.

13. The aforesaid exercise is to be completed within the time period as referred to above.

14. The petitioners in order to avail the benefit of the present order is to deposit Rs. 5,000/- each with respect to the individual cases which are four in number, being Rs. 20,000/-, by 30th October, 2026.

15. In view of above, the petition stands **disposed of**.

16. The passing of the order may not be construed to be an expression that this Court has entered into the merits, as it shall be open for the Appellate Authority to decide the appeal on merits.

17. In case, amount of cost is not deposited by 30.10.2026, petitioner will not get benefit of the order.

18. The order passed today is upon the concession of the parties.

(Vikas Budhwar,J.)

October 14, 2026
N.S.Rathour