

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL, NEW DELHI**  
**Company Appeal (AT) (Insolvency) No. 1025 of 2020**

**In the matter of:**

**Excise and Taxation Department Rewari, Haryana**

**....Appellant**

**Vs.**

**M/s. Argl Ltd. & Anr.**

**....Respondents**

**Present:**

**Appellant: Ms. Manisha Agrawal Narain, Ms. Rakshita Goyal,  
Advocates.  
Ms. Rashmi Choudhary (Excise & Taxation Officer)**

**ORDER**

**(Through Virtual Mode)**

**04.12.2020:** Delay of 307 days is sought to be condoned by the Appellant on the ground of completion of inter departmental procedures, which we observe with all disappointment is absurd. Complacency on the part of those at the helm of affairs in causing the appeal to be filed on behalf of Appellant, which happens to be the Excise and Taxation Department of Government of Haryana, after such huge delay cannot be a legal consideration warranting condonation of delay. Admittedly, the appeal has not been filed within the prescribed period of 30 days or even within the extended period of 45 days. It is unfortunate that complacency/ negligence on the part of public functionaries would result in causing a huge loss to the State Exchequer but that would not warrant condonation of delay impermissible within the ambit of Section 61(3) of the Insolvency and Bankruptcy Code, 2016. I.A. No. 2779 of 2020 stands rejected.

Contd/-.....

Apart from the fact that the remedy by way of appeal is barred for being hit by limitation as aforesaid, Resolution Plan of H-1 having been approved without any modification by the Adjudicating Authority and the claim having not been filed by Appellant within the prescribed timelines, even on merit there is no ground to interfere with the impugned order, appeal along with I.A. Nos. 2777 of 2020 & 2778 of 2020 is accordingly dismissed.

**[Justice Bansi Lal Bhat]  
Acting Chairperson**

**[Justice Anant Bijay Singh]  
Member (Judicial)**

*AR/g*