

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL,
PRINCIPAL BENCH, NEW DELHI
Company Appeal (AT) (Insolvency) No. 148 of 2021**

In the matter of:

**Commercial Tax Department Government of
Rajasthan**

....Appellant

Vs.

Mr. Kalpraj Dharamshi & Ors.

....Respondents

Present:

Appellant: Mr. Vishal Meghwal, Mr. Milind Kumar, Advocates.

**Respondents: Mr. Prateek Kumar, Ms. Raveena Rai, Mr. Rohit Ghosh, Advocates for R1&2
Ms. Pooja Mahajan, Ms. Mahima Singh, Ms. Avni Shrivastav, Advocates for R3.**

ORDER

(Through Virtual Mode)

03.03.2021: I.A No. 338 of 2021 Appellant seeks condonation of delay of 341 days in filing the instant appeal against the impugned order dated 28th November, 2019 passed by the Adjudicating Authority (National Company Law Tribunal), Mumbai Bench. Mr. Vishal Meghwal, Advocate representing the Appellant submits that free of cost certified copy of the impugned order was made available to the Appellant on 23rd January, 2020.

2. Section 61(2) of the Insolvency and Bankruptcy Code, 2016 ("I&B Code" for short) prescribes a period of 30 days as limitation period for filing an appeal which can be extended by 15 days if the Appellant is able to satisfy this Appellate Tribunal that there was a sufficient cause for not filing the appeal

Contd/-.....

within the ordinary prescribed period. Assuming that there is a sufficient cause for not filing the appeal within the prescribed period of 30 days w.e.f. 23rd January, 2020, even the extended period of limitation did expire on 8th March, 2020. The instant appeal was filed on 29th January, 2021. In the wake of outbreak of COVID-19 Pandemic and imposition of lockdown w.e.f 25th March, 2020, the Hon'ble Apex Court in suo moto jurisdiction as also this Appellate Tribunal in suo moto jurisdiction extended the limitation w.e.f. 25th March, 2020. Since the extended period of limitation in the instant matter had expired on 8th March, 2021, no right would accrue to the Appellant on account of direction passed in suo moto jurisdiction extending the limitation. The appeal is hopelessly time barred. Delay of 16 days w.e.f 9th March, 2020 to 24th March, 2020 cannot be condoned as the same falls beyond the extended period of 45 days and this Appellate Tribunal has no jurisdiction to condone the same. The application is accordingly dismissed. Consequently the appeal is also dismissed.

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

**[Dr. Ashok Kumar Mishra]
Member (Technical)**

AR/g