

NATIONAL COMPANY LAW APPELLATE TRIBUNAL, NEW DELHI

Company Appeal (AT) (Insolvency) No. 1306 of 2019

IN THE MATTER OF:

**Excise and Taxation Department,
Sonipat Haryana**

...Appellant

Vs.

M/s. Sunstar Overseas Ltd. & Anr.

...Respondents

Present: For Appellant: - None.

**For Respondents:- Mr. Abhishek Anand and Mr. Mohak
Sharma, Advocates for Resolution Professional.**

O R D E R

17.01.2020— Nobody appears for the Appellant.

In spite of time allowed to the Appellant, no appropriate petition for condonation of delay has been filed. The actual delay has not been mentioned.

The Appellant has challenged the impugned order dated 12th September, 2019 and filed the appeal on 8th November, 2019, therefore, there is more than 45 days' delay. In view of the same, the delay being beyond 15 days apart from 30 days' in preferring the appeal, the appeal is not maintainable and barred by limitation in view of Section 61(2) of the Insolvency and Bankruptcy Code, 2016.

Contd/-.....

The appeal is, accordingly, dismissed.

(Justice S.J. Mukhopadhaya)
Chairperson

(Justice Bansi Lal Bhat)
Member(Judicial)

Ar/RR