

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
NEW DELHI

Company Appeal (AT)(Ins) No. 717 of 2019

IN THE MATTER OF:

Pr. Commissioner of Income Tax-6, Chennai

...Appellant

Versus

M/s. Star Agro Marine Exports Pvt. Ltd & Ors.

...Respondents

Present:

For Appellant: Mr. Vibhooti Malhotra, Advocate

For Respondent: Mr. Rajiv S. Roy, Mr. Avrojyoti Chatterjee and Mr. Abhijit Roy, Advocates

ORDER

16.07.2019 Learned counsel appearing on behalf of the Appellant referred to the observations and directions of the Adjudicating Authority (National Company Law Tribunal), Single Bench, Chennai as made in the impugned order dated 11th March, 2019 whereby while approving the 'Resolution Plan', the Adjudicating Authority passed certain order and directions on the Income Tax Department and other regulatory authorities and also observed with regard to the closure of certain cases including criminal cases.

The appeal has been preferred after delay of 60 days. It is submitted that the 'free copy' of the impugned order was not supplied by the Adjudicating Authority to the Appellant and, therefore, the appeal could not be preferred on time. Learned counsel appearing on behalf of the Appellant submits that the provision of sub-section (2) of Section 61 of the 'Insolvency and Bankruptcy Code,

2016 should read and according to her it should be counted from the supply of the 'free copy' or the 'certified copy' of the order and not the date of knowledge as in absence of actual order, no appeal can be preferred.

Let notice be issued on Respondents both in the matter of condonation of delay and the appeal by Speed Post.

Mr. A. Chatterjee, learned counsel appears on behalf of 3rd Respondent (a member of the 'Committee of Creditors). Learned counsel for the Appellant will serve a copy of the paper-book on him in the course of the day. Respondent No. 3 may file reply on the question of law within 2 weeks. Rejoinder, if any, be filed by the Appellant within a week thereof.

Let notice be issued on rest of the Respondents by Speed Post. Requisites along with process fee, if not filed, be filed by 18th July, 2019. If the appellant provides e-mail address of the respondents, let notice also be issued through e-mail.

Post the case 'for Admission (After Notice)' on **20th August, 2019** on the top of the list. Implementation of the 'Resolution Plan' will be subject to the decision of this appeal.

[Justice S.J. Mukhopadhaya]
Chairperson

[Kanthi Narahari]
Member (Technical)

ns/sk/

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