

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
NEW DELHI

Company Appeal (AT) (Insolvency) No. 366 of 2019

IN THE MATTER OF:

Pr. Commissioner of Income Tax

...Appellant

Versus

Gujrat Themis Biosyn Ltd.

...Respondent

Present:

For Appellant : Mr. Puneet Rai and Mr. Ruchir Bhatia, Advocates

ORDER

10.04.2019 This appeal has been preferred by 'Pr. Commissioner of Income Tax' against the order dated 12th January, 2012 passed by the 'Board for Industrial and Financial Reconstruction' (for short, 'BIFR') in Case No. 67/2007 - 'M/s. Gujarat Themis Biosyn Ltd.'

2. Section 61 of the Insolvency & Bankruptcy Code, 2016 (for short, the 'I&B Code') empowers this Tribunal to entertain the appeal of any person aggrieved by the order passed by the Adjudicating Authority (National Company Law Tribunal) but does not empower this Appellate Tribunal to entertain appeal against any other order. In this view of the matter, the appeal is not maintainable, we dismiss the appeal.

 However, we make it clear that the petitioner (Appellant) may move before the appropriate Forum or Authority including the High Court challenging the

impugned order in question, who may pass the order uninfluenced by the order passed by this Appellate Tribunal.

[Justice S.J. Mukhopadhaya]
Chairperson

[Justice A.I.S. Cheema]
Member (Judicial)

[Kanthi Narahari]
Member (Technical)

/ns/gc