

**THE NATIONAL COMPANY LAW APPELLATE TRIBUNAL**  
**NEW DELHI**

**M.A. No.217/2018**  
**Un-numbered Company Appeal (AT) No. 2018**  
**(F.No.31/05/2018/NCLAT/UR/472)**

**In the matter of:**

Pr. Commissioner of Income Tax. .... Appellant

Versus

Registrar of Companies, Delhi & Ors.  
(In the matter of:  
M/s. Nexus Marketing Pvt. Ltd.) .... Respondents

Appearance: Mr. Piyush Goyal, Advocate for Mr. Zoheb Hossain,  
Advocate for the Appellant.

**07.12.2018**

This is an application under sub-rule (2) to Rule 26 of the NCLAT Rules, 2016 (hereinafter referred to as the Rules) to extend the time granted for compliance.

2. The facts mentioned in the Miscellaneous Application in short is that the Appellant filed the Memo of Appeal on 31.05.2018 and the Office after scrutiny of the Memo of Appeal on 01.06.2018 intimated the defects on the same day and the Memo of Appeal was returned to the Appellant on 05.06.2018. The Appellant re-filed the Memo of Appeal on 05.12.2018. The Appellant submitted that there were several defects marked by the Registry, which had to be cured. Further, format of the Appeal was not correct and Counsel had to re-draft the entire appeal as per the formal of Hon'ble Tribunal and there were certain clerical errors, then several annexures also had to be re-

typed as they were dim and would have been defective, hence, the delay of 180 days in re-filing the Memo of Appeal, so, the same may be condoned.

3. Heard the learned Counsel appearing for the Appellant, perused the averments made in the Miscellaneous Application as well as Office report. The Appellant was required to re-file Memo of Appeal within seven days from the date of intimation of the defects. However, the Appellant re-filed the Memo of Appeal with a delay of 180 days, hence, the case may be placed before the Hon'ble Bench for appropriate orders. Miscellaneous Application is disposed of accordingly.

4. List the matter before the Hon'ble Bench under the heading admission with defect on 10.12.2018

(Peeush Pandey)  
Registrar