

^ NATIONAL COMPANY LAW APPELLATE TRIBUNAL, NEW DELHI

Company Appeal (AT) (Insolvency) No. 418 of 2019

IN THE MATTER OF:

Central Goods and Services Tax Department

...Appellant

Vs

Dinkar Tiruvannapuram Venkatasubramanian

...Respondent

Present:

For Appellant: Mr. Nitya Sharma, Standing Counsel.

For Respondent: Ms. Kiran Sharma, C. S. with Ms. Niharika Sharma, Advocate.

ORDER

22.04.2019: This appeal has been preferred by 'Central Goods & Service Tax Department, Bhiwadi, Rajasthan' against order dated 2nd August, 2018 passed by the Adjudicating Authority (National Company Law Tribunal), Chandigarh Bench, Chandigarh.

2. Learned counsel appearing on behalf of the Appellant submits that the observation made with regard to the GST cannot be dealt with the manner as has been dealt in the present case. It is to be made online.

3. In view of the fact that the appeal has been preferred by the Appellant after delay of 169 days, we have not jurisdiction to condone the delay in view of Sub-Section (2) of Section 61 of I&B Code.

4. However, this order will not come in the way of the Appellant to raise any issue if resolution plan is approved ignoring the department's claim or to raise

its claim before the liquidator, if order of liquidation is passed by the Adjudicating Authority.

4. So far it relates to return of GST, the department should accept the same, if it is submitted, in terms of the order dated 2nd August, 2018 passed by the Adjudicating Authority, failing which the department may pass appropriate order in accordance with law. Appeal is dismissed being not maintainable but with aforesaid observation. No costs.

[Justice S. J. Mukhopadhaya]
Chairperson

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

(Kanthi Narahari)
Member (Technical)

am/gc