NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Company Appeal (AT) (Insolvency) No. 869 of 2021

IN THE MATTER OF:

The Assistant Commissioner,
Central Tax, CGST & CX **...Appellant**

Versus

Avishek Gupta
Resolution Professional **...Respondent**

Present:

For Appellant:	**Mr. Vaibhav Joshi, Advocate.**
For Respondent:	**Mr. Arik Banerjee, Mr. Abhishek Sikdar, Advocates with Mr. Avishek Gupta, RP in person.**

O R D E R
(Virtual Mode)

26.11.2021: This Appeal has been filed under Section 61 challenging the order dated 08.07.2021 passed by the Adjudicating Authority (National Company Law Tribunal) Kolkata Bench, Kolkata. The Appellant's claim has been rejected by the Resolution Professional and thereafter Application was filed by the Assistant Commissioner, Central Tax, CGST & CX before the Adjudicating Authority, which Application too has been rejected by the impugned order.

2. The Learned Adjudicating Authority has noted that the last date of receipt of claim was 11.07.2019 and in the Application filed by the Applicant it has been stated that they came to know about CIRP proceeding on 19.01.2020 but they have filed the claim on 22.02.2021 i.e. after more than one year. Learned Counsel for the Appellant submits that it was duty of the Resolution Professional to see all records and notice the claim.

3. The only question that needs consideration in the present Appeal is whether the Adjudicating Authority committed error in rejecting the Application filed by the Appellant.

4. There being gross delay in filing the claim by the Appellant, we see no reason to entertain this Appeal. There is no error committed by the Adjudicating Authority in rejecting the claim of the Appellant. Appeal is dismissed.

[Justice Ashok Bhushan]
Chairperson

[Justice Jarat Kumar Jain]
Member (Judicial)

[Dr. Alok Srivastava]
Member (Technical)

Archana/nn.