

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI**

Company Appeal (AT) (Insolvency) No. 834 of 2023

&

I.A. No. 2839, 2645 of 2023

IN THE MATTER OF:

State Tax Officer (2)

...Appellant

Versus

Shivpriya Infrastructure Pvt. Ltd. & Anr.

...Respondents

Present:

For Appellant: Aastha Mehta, Nishant Rao, Advocates

For Respondent: Mr. Atul Sharma, Aditi Sharma, Vikram Choudhary,
Advocates for R-1

ORDER

14.07.2023: I.A. No. 2839 of 2023 in C.A. (AT) Ins. No. 834 of 2023. This Appeal has been filed against the Order dated 18th April, 2022. This Appeal has been e-filed on 14.03.2023.

2. Learned Counsel for the Appellant submitted that the delay was caused since the Appellant had to approach the Deputy Commissioner of State Tax for instruction to file the Appeal and time was taken in ultimately filing the Appeal.

3. Jurisdiction to condone the delay vested in this Appellate Tribunal under Section 61(2) proviso of the I&B Code, 2016 is 15 days only. The delay in the present Appeal is for more than 10 months. We are unable to condone the delay. Delay Condonation Application is dismissed. Consequently, the Memo of Appeal is rejected.

**[Justice Ashok Bhushan]
Chairperson**

**[Mr. Barun Mitra]
Member (Technical)**