

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
AT CHENNAI

(APPELLATE JURISDICTION)

COMPANY APPEAL (AT) (CH) (Ins) No.145/2026
(IA No.444/2026)

In the matter of:

The Sub-Registrar Office & Anr. ...Appellants

V

**Venkataraman Subramanian,
Official Liquidator JBM Shelters Pvt. Ltd. & Anr. ...Respondents**

Present :

For Appellants : Mr. Sandeep Harish, Advocate
For Mr. P. Sathish, AGP

ORDER
(Hybrid Mode)

17.03.2026:

A proceedings by way of IA(IBC)/437/CHE/2024, were drawn by the liquidator before the Learned Tribunal, that was preferred in the proceedings of the Company Petition being CP(IB)/826(CHE)2020. In the application thus preferred by the liquidator, the liquidator has sought a declaration, qua the General Power of Attorney dated 12.01.2012, which was a registered document, based on which certain Sale Deeds were intended to be executed.

2. The Learned Adjudicating Authority, by the impugned order dated 11.12.2025, while upholding the validity of the Power of Attorney dated 12.01.2012 and granting the relief sought for declaration, had issued a direction to the present Appellant, who is the Sub Registrar, to register the Construction Agreement and Agreement to Sell and the documents as

mentioned in the order. It is this impugned order because of which the Appellant is before us.

3. The impugned order was rendered by the Learned Tribunal on 11.12.2025. The Appellant had filed the Condone Delay Application seeking condonation of 53 days of delay in preferring the Appeal, and as reported by the Registry too, that when the application was thus filed by Appellant in support of the Condone Delay Application, the Appellant has pleaded that, owing to certain codal formalities which are required to be undergone by the Office of the Sub-Registrar for seeking prior permission, before filing of the Company Appeal. As the Appellant had to undertake certain formal sanctions for the purposes of preference of an appeal, and further, it has been stated by the Learned Counsel for the Appellant that, they since were initially intending to comply with the order, but later on they visualised that the appeal ought to be preferred and it was thereafter only the appeal was preferred before the Registry of this Tribunal by filing the same on 04.03.2026. And hence he contends that the delay that has chanced in preferring the appeal deserves to be condoned owing to the grounds which have been taken in the Application filed in support thereto.

4. As far as the provisions contained under Section 61 of the I & B Code, 2016, preference of an appeal that has been made strictly to be guided by the Law of Limitation that is self-contained in the provisions contained under Sub-Section (2) of Section 61 of the I & B Code, 2016, and the limitation beyond the condonable period that is the upper limit of maximum

45 days, is not permissible to be condoned in any manner whatsoever, because there is a strict restriction that beyond 45 days period that, is determined after the extension of the condonable period of 15 days the limitation cannot even be condoned by us. What is important herein is that this appeal suffers from yet another important feature requiring consideration that the copy of the impugned order itself was applied by the Appellant on 23.03.2026, that is, much after the expiry period of limitation as provided under code for preferring of an appeal. Owing to the fact that the reason which has been attributed in the application, we do not find it to be satisfactory to be considered to be reasonable for the purposes of bringing it within the ambit of the proviso to Sub-Section (2) of Section 61 of the I & B Code, 2016. The Condone Delay Application, being **IA No.444/2026**, would stand rejected, and as a consequence thereto, the **Comp App (AT) (CH) (Ins) No.145/2026** too would stand dismissed.

[Justice Sharad Kumar Sharma]
Member (Judicial)

[Indevar Pandey]
Member (Technical)

VG/MS/AK