NATIONAL COMPANY LAW APPELLATE TRIBUNAL,
PRINCIPAL BENCH, NEW DELHI

I.A. No. 2936, 2937, 2938, 2939 of 2026
IN
Company Appeal (AT) (Insolvency) No.755-758 of 2026

In the matter of:

Acrow Realcon Pvt. Ltd. & Ors. **...Appellants**

Vs.

Union Bank of India & Ors. **...Respondents**

For Appellants:	**Mr. K. Datta, Sr. Adv. with Mr. Prateek Gupta, Adv.**
For Respondents:	**Mr. Himanshu Satija, Advocate for R1**
	Ms. Eshna Kumar, Advocate for SRA

J U D G M E N T

(29th May, 2026)

Ashok Bhushan, J.

These applications have been filed praying for condonation of 15 days' delay in filing the Appeals. The order impugned was passed on 13.02.2026 by the Adjudicating Authority (National Company Law Tribunal) Division Bench, Court-I, Ahmedabad Bench. Aggrieved by the order, these Appeals have been e-filed on 30.03.2026. The Appeals having been filed on 45th day after passing of the impugned order, prayer has been made to condone the delay of 15 days which is within condonable period. Reply has been filed by Respondent No.1 objecting to the condonation of delay. In the reply, it is pleaded that the

present Appeals have been e-filed after the court working hour around 9 P.M. on 30.03.2026. It is submitted that filing affected by Appellant at 9 P.M. on 30.03.2026 cannot be treated as filing on 30.03.2026 itself. Relying on the Rule 14.2 of the Delhi High Court Electronic Filing Rules, it is pleaded that online e-filing carried out after 1600 hours on any day is to be treated as filing on the next working day. It is pleaded that the present Appeals thus, has to be held to be filed on 31.03.2026 which is beyond condonable period of 15 days. Respondent prays that the application for condonation of delay need to be rejected Appeals having been filed beyond condonable period.

2. We have heard Shri Krishnendu Dutta, Learned Senior Counsel for the Applicant/ Appellant and Shri Himanshu Satija, Learned Counsel appearing for the Union Bank of India.

3. Filing of an Appeal in NCLAT is governed by NCLAT Rules 2016 framed by the Central Government in exercise of power conferred by Section 469 of the Companies Act, 2013. Rule 22 of the NCLAT Rules provide 'presentation of appeal' which is as follows:-

> *"**22. Presentation of appeal.**- (1) Every appeal shall be presented in Form NCLAT-1 in triplicate by the appellant or petitioner or applicant or respondent, as the case may be, in person or by his duly authorised representative duly appointed in this behalf in the prescribed form with stipulated fee at the filing counter and non-compliance of this may constitute a valid ground to refuse to entertain the same.*
>
> *(2) Every appeal shall be accompanied by a certified copy of the impugned order.*

(3) All documents filed in the Appellate Tribunal shall be accompanied by an index in triplicate containing their details and the amount of fee paid thereon.

(4) Sufficient number of copies of the appeal or petition or application shall also be filed for service on the opposite party as prescribed.

(5) In the pending matters, all other applications shall be presented after serving copies thereof in advance on the opposite side or his advocate or authorised representative.

(6) The processing fee prescribed by the rules, with required number of envelopes of sufficient size and notice forms as prescribed shall be filled along with memorandum of appeal."

4. Rule 103 deals with 'filling through electronic media'. Rule 104 deals with 'removal of difficulties and issue of directions'. Rules 103 and 104 of the NCLAT Rules, 2016 are as follows:-

*"**103. Filling through electronic media.** The Appellate Tribunal may allow filing of appeal or proceedings through electronic mode such as online filing and provide for rectification of defects by e-mail or internet and in such filing, these rules shall be adopted as nearly as possible on and form a date to be notified separately and the Central Government may issue instructions in this behalf from time to time.*

***104. Removal of difficulties and issue of directions.** Notwithstanding anything contained in the rules, wherever the rules are silent or not provisions is made, the Chairperson may issue*

appropriate directions to remove difficulties and issue such orders or circulars to govern the situation or contingency that may arise in the working of the Appellate Tribunal."

5. NCLAT on 03.01.2021 issued a direction notifying as Standard Operating Procedure for e-filing in terms of which physical copies were required to be filed as per the procedure prescribed under NCLAT Rules, 2016 along with the e-filing receipt. On 21.10.2022, another order was issued clarifying that period of limitation shall be computed from the date of the presentation of the Appeal as per Rule 22 of the NCLAT Rules, 2016. By subsequent order dated 24.12.2022 notified by the Registrar of NCLAT earlier order 21.10.2022 was withdrawn and it was notified that the limitation shall be computed with reference to the date of e-filing. We need to notice the order issued on 24.12.2022 by the NCLAT. It is useful to quote the entire order dated 24.12.2022 which is as follows:-

"NATIONAL COMPANY LAW APPELLATE TRIBUNAL

F.No. 23/4/2022-Estt./NCLAT

Dated: 24th December, 2022

ORDER

National Company Law Appellate Tribunal Rules, 2016 (NCLAT Rules, 2016), Rule 22 provides for "Presentation of appeal", which is to be made at the filing counter of the Appellate Tribunal.

As per Rule 103 of the NCLAT Rules, 2016, Appellate Tribunal has also permitted filing of the Appeal or proceedings through electronic mode (e-filing). SOPs have also been issued

with regard to e-filing. SOP dated 3rd January, 2021 further provides: -

> *"It may be noted that it is mandatory that Ld. Advocates/Authorised Representatives / Parties-in-Person shall file the Appeal/ Interlocutory Application/ Reply/ Rejoinder etc. in hard copy also as per the procedure prescribed in NCLAT Rules, 2016 along with the e-filing receipt. The online filing & hard copies must match with proper pagination. The Court Fee shall be paid through Bharat Kosh (https://bharatkosh.gov.in) and the payment receipt should be attached."*

The SOPs and directions issued by the Appellate Tribunal do not contain any direction with regard to computation of limitation as to whether limitation is to be computed from the date of e-filing of the Appeals or from the date when Appeals are presented before the Appellate Tribunal as per Rule 22 of the NCLAT Rules, 2016. The Competent Authority decided to issue directions in exercise of power conferred by Rule 104 of the NCLAT Rules, 2016 with regard to computation of limitation for the purposes of filing an Appeal in the Appellate Tribunal on 21.10.2022.

It is seen that appeals are e-filed from different parts of the country where the appellant in some cases is located in far away places and time is taken to file physical copy. It is further seen that physical copy is filed within seven days of e-filing.

Hence, with regard to computation of limitation in Appeals, following directions are hereby issued by the Competent Authority: -

> *(1) The order F.No.10/37/2018-NCLAT dated 21.10.2022 is hereby withdrawn and superseded by this order.*

(2) Limitation shall be computed from the date of e-filing. The hard copy has to be filed within 7 days of e-filing. However, the competent authority is at liberty to notify to extend the period of filing hard copy in case of any unforeseen exigency. In a case where hard copy is filed after 7 days, the appeal will be placed before the Tribunal for appropriate order.

(3) The requirement of filing Appeals by electronic mode shall continue along with mandatory filing of the Appeals as per Rule 22 of the NCLAT Rules, 2016.

(4) This order will be effective with immediate effect.

All concerned shall ensure that Appeals are presented as per Rule 22 of the NCLAT Rules, 2016 within the period of limitation at the filing counter.

By Order of the Hon'ble Chairperson

(Peeush Pandey)
Registrar"

6. As per the order dated 24.12.2022 issued by the NCLAT under Rule 104 of the NCLAT Rules, 2016, it is clarified that the limitation shall be computed from the date of e-filing. The present appeal has been filed on 30.03.2026 at 9.00 P.M.

7. The submission which has been advanced by Counsel for the Respondent is that e-filing at 9.00 P.M i.e. after working hours of NCLAT cannot be treated as e-filing on 30.03.2026. Learned Counsel for the Respondent has relied on Rule which provide for working hours of the Tribunal i.e. which is provided under Rule 10 which Rule 10 is as follows:-

> *"**10. Working hours of office.**- (1) The office of the Appellate Tribunal shall remain open on all working days from 09:30 A.M. to 6.00 P.M.*
>
> *(2) The filing counter of the Registry shall be open on all working days from 10.30 AM to 5.00 P.M."*

8. The question which has arisen for consideration in this Appeal is as to whether Appeal e-filed by the Appellant on 30.03.2026 at 9.00 P.M. i.e. after the working hours of the office can be treated to be filing on 30.03.2026 or it can be held to be filing on the next working day i.e. 31.03.2026 as contended by the Counsel for the Respondent.

9. Section 61 of the IBC provides for filing of the Appeal and the period for limitation for filing an appeal. Section 61(2) of the IBC provides as follows:-

> *"**61. Appeals and Appellate Authority.** - (2) Every appeal under sub-section (1) shall be filed within thirty days before the National Company Law Appellate Tribunal:*
>
> *Provided that the National Company Law Appellate Tribunal may allow an appeal to be filed after the expiry of the said period of thirty days if it is satisfied that there was sufficient cause for not filing the appeal but such period shall not exceed fifteen days."*

10. As per proviso for Section 61(2), National Company Law Appellate Tribunal may allow an appeal to be filed after the expiry of the said period of thirty days if it is satisfied that there was sufficient cause for not filing the appeal but such period shall not exceed fifteen days.

11. Learned Counsel for the Respondent has placed reliance on Delhi High Court E-filing Rules. Rule 14.2 has been relied which provides as follows:-

> *"**14.2.** E-filing through Designated Counters will be permissible up to 1600 hours on any court working day. Online e-filing carried out after 1600hours on any day, will be treated as the date which follows the actual filing date provided it is a court working day. Actions filed on a day declared as gazetted holiday or on a day when the court is closed, will be regarded as having been filed on the next working day. For the computation of limitation, online e-filing shall be subject to the same legal regime as applicable to the physical filing, save and except as provided hereinabove."*

12. Learned Counsel for the Respondent submitted that the said Rule should also be treated to be applicable to the e-filing by NCLAT, since the Rules have been framed by the Delhi High Court and it will apply to the High Court of Delhi and the District Courts and Tribunal under the control and supervision of the High Court of Delhi. Learned Counsel for the Respondent has referred to 'short title, applicability and commencement' which is as follows:-

> *"**Short Title, Applicability and Commencement:***
>
> *These Rules will be called "e-Filing Rules of the High Court of Delhi 2021". They will apply to the High Court of Delhi and the District Courts and Tribunals under the control and supervision of the High Court of Delhi.*
>
> *These Rules will come into force from the date notified by the High Court and will apply to such categories of*

cases and courts and tribunals as would be notified by the High Court."

13. The above Rule itself provide that Rules will come into force from the date notified by the High Court and will apply to such categories of cases and courts and tribunals as would be notified by the High Court. No material has been brought on the record by Respondent to indicate that High Court has notified the Rules to be applicable for e-filing in NCLAT. The Rules were notified on 22.02.2022. As noted above, NCLAT Rules 2016 have been framed under the Companies Act, 2013 and in exercise of power under Rules 103 and 104, orders have been issued by NCLAT for e-filing. Last such order was issued on 24.12.2022 by the NCLAT as extracted above. There being no Notification by the High Court that e-filing Rules is to apply to NCLAT, we are not persuaded to accept the submission of the Respondent that under Rule 14.2, e-filing after 1600Hrs has to be treated as e-filing on the next date.

14. The crucial question which has arisen for consideration as to what is the meaning of the word 'day'. P. Ramanatha Aiyar, Advanced Law Lexicon defines the 'day' in following words- "'day' means of period of 24 Hrs beginning at midnight." Learned Counsel for the Respondent has relied on judgment of the Delhi High Court in ***"Ambrosia Corner House Private Limited vs. Hangro S Foods- O.M.P. (COMM) 323/2022"*** where an application was filed to recall an order dated 30.01.2023 by which the High Court has rejected the preliminary objection of the Respondent on maintainability of the petition on the ground that it being barred by the provision of Section 34(3) of the Arbitration & Conciliation Act, 1996. In the above case, petition was filed on

04.07.2022 at 11:48 pm. It was contended that the said filing should be treated as on 05.07.2022 that is, not on the date of the reopening of the court after the summer vacations, hence, it is beyond the time. In the above context, the Delhi High Court has occasion to consider Rule 14.2 of the E-filing Rules. In paragraph 9 of the judgment, following was observed:-

> *"9. I have considered the submissions made by the learned counsels for the parties. In view of Rule 14.2 of the E-Filing Rules, there can be no doubt that any filing done online after 1600 hours on any date has to be treated as having been filed on the date which follows the actual filing date, provided it is a court working day. In the present case, as the filing has been done by the petitioner on 04.07.2022 at 11:48 pm, it, therefore, has to be treated as having been filed on 05.07.2023."*

15. There cannot be any dispute to the proposition laid down by the Delhi High Court in the above judgment. Above judgment was interpreted Rule 14.2 which clearly provide that any Appeal e-filed after 1600 hours has to be treated as having been filed on the next working day.

16. Learned Counsel for the Respondent has placed reliance on judgment of the Hon'ble Supreme Court in ***"L. Chandra Kumar vs. Union of India & Ors.- (1997) 3 SCC 261"***. The Hon'ble Supreme Court in the above case was examining the jurisdiction of the High Court under Articles 226 and 227 of the Constitution of India and provisions of Administrative Tribunal Act, 1985. The Hon'ble Supreme Court in the above judgment in paragraph 91 which is relied by Counsel for the Respondent has laid down following:-

*"**91.** It has also been contended before us that even in dealing with cases which are properly before the Tribunals, the manner in which justice is dispensed by them leaves much to be desired. Moreover, the remedy provided in the parent statutes, by way of an appeal by special leave under Article 136 of the Constitution, is too costly and inaccessible for it to be real and effective. Furthermore, the result of providing such a remedy is that the docket of the Supreme Court is crowded with decisions of Tribunals that are challenged on relatively trivial grounds and it is forced to perform the role of a first appellate court. We have already emphasised the necessity for ensuring that the High Courts are able to exercise judicial superintendence over the decisions of the Tribunals under Article 227 of the Constitution. In R.K. Jain case [(1993) 4 SCC 119 : 1993 SCC (L&S) 1128 : (1993) 25 ATC 464] , after taking note of these facts, it was suggested that the possibility of an appeal from the Tribunal on questions of law to a Division Bench of a High Court within whose territorial jurisdiction the Tribunal falls, be pursued. It appears that no follow-up action has been taken pursuant to the suggestion. Such a measure would have improved matters considerably. Having regard to both the aforestated contentions, we hold that all decisions of Tribunals, whether created pursuant to Article 323-A or Article 323-B of the Constitution, will be subject to the High Court's writ jurisdiction under Articles 226/227 of the Constitution, before a*

Division Bench of the High Court within whose territorial jurisdiction the particular Tribunal falls."

17. In the above case, the Hon'ble Supreme Court has held that all decisions of Tribunals, whether created pursuant to Article 323-A or Article 323-B of the Constitution, will be subject to the High Court's writ jurisdiction under Articles 226/227 of the Constitution, before a Division Bench of the High Court.

18. The present is not a case where question has arisen as to challenge of the order of this Tribunal before a Division Bench of the High Court under Articles 226 and 227. The issue which has arisen in the present case is regarding computation of delay with respect to e-filing of appeal under Section 61 of the IBC. The judgment of the Hon'ble Supreme Court in ***"L. Chandra Kumar"*** (supra) does not come to aid of the Respondent on the issue which has arisen in the present appeal.

19. Learned Counsel for the Appellant has placed reliance on the judgment of the Hon'ble Supreme Court in ***"Raj Kumar Yadav vs. Samir Kumar Mahaseth and Ors.- (2005) 3 SCC 601"*** which is a judgment of the Hon'ble Supreme Court covering the issue raised in the present Appeal. In the above case, under the Representation of the People Act, 1951, limitation for filing an appeal is 45 days from the date of election as prescribed under Section 81 of the Representation of the People Act, 1951. It was held that 45th day would expire on the midnight immediately preceding commencement of the next date. Patna High Court had framed the Rules under which Election Petition was to be presented before a Judge in open Court. In the above case, the judge

had arisen at 4:25 pm. The petitioner sought to present petition at 4:25 pm in chambers which was not accepted then petitioner presented the petition in the open court on 28.08.2003. 27.08.2003 was the last day of limitation. In the above reference, the Hon'ble Supreme Court had occasion to consider the meaning of word 'day' and as to whether petition could have been presented till midnight. The Hon'ble Supreme Court has held that the word 'day' begins at midnight and covers a period of 24 hrs thereafter. It is held that the statutory period of limitation as provided by the Act cannot be taken away by the Rules framed by the High Court governing its procedure. In paragraph 6 and 7, the Hon'ble Supreme Court has laid down following:-

> *"**6.** The limitation provided by Section 81 of the Act expires on the 45th day from the date of election. The word "day" is not defined in the Act. It shall have to be assigned its ordinary meaning as understood in law. The word "day" as per English calendar begins at midnight and covers a period of 24 hours thereafter, in the absence of there being anything to the contrary in the context. (See Ramkisan Onkarmal Agrawal v. State of Maharashtra [AIR 1994 Bom 87 : 1994 Mah LJ 369] , AIR at p. 94, Municipal Council of Cuddalore v. S. Subrahmania Aiyar [16 MLJ 101 : ILR (1906) 29 Mad 326] and P. Ramanatha Aiyar, The Law Lexicon, pp. 470, 471.) Thus, the election petition could have been presented up to the midnight falling between 27-8-2003 and 28-8-2003.*
>
> ***7.** The statutory period of limitation as provided by the Act cannot be taken away by the Rules framed by the High Court governing its procedure. The Rules framed*

in exercise of the power conferred by Article 225 relate to procedural matters and cannot make nor curtail any substantive law. (See Prabhu Narayan v. A.K. Srivastava [(1975) 3 SCC 788] , SCC para 5.) In S.A. Ganny v. I.M. Russell [ILR (1930) 8 Rang 380 (FB)] Carr, J. said: (ILR p. 390)

"I am very clearly of opinion, independently of the authorities to that effect, that a High Court has no power to alter by rule any period of limitation prescribed in the Limitation Act.

I am, however, also of opinion that when the High Court by rule gives a right of application for which no period of limitation is already prescribed the Court may also fix the period within which that right must be exercised."

And, Cunliffe, J. said (ILR pp. 395-96),

"High Court Rules approximate very closely to bye-laws. They can be altered at will. They can be canvassed. They are subordinate and domestic enactments. They must be intra vires of the power from which they derive and any other power in pari materia."

In our opinion, the length of any period of limitation provided by a statute cannot be curtailed by rules of procedure framed by the High Court. When the statute prescribes a particular day or date as the last day for any act being performed, it can be so done up to as late as the midnight immediately preceding the commencement of the next day."

20. It was held that the Judge would ordinarily sit in open court up to 4.15 p.m. of the day as per the Rules or practice of the High Court but that time is not the end of that day. The availability of time falling within the meaning of the word "day", as provided by Section 81 of the Act, cannot be curtailed by making a provision in the Rules contrary to the Act itself. Following was laid down in paragraph 11 of the judgment:-

> *"**11.** Confining the filing time to the working hours of the court is not what is specifically spelt out by Rules 6 and 7 of the Patna High Court Rules. The High Court, in its impugned judgment, seems to have thought that the election petition could have been presented only to the Judge and that too in the open court. The Judge would ordinarily sit in open court up to 4.15 p.m. of the day as per the Rules or practice of the High Court but that time is not the end of that day. The availability of time falling within the meaning of the word "day", as provided by Section 81 of the Act, cannot be curtailed by making a provision in the Rules contrary to the Act itself. Ordinarily, no litigant and lawyer would like to delay the presentation till the fag end of the day and then present it at an odd time to the inconvenience of the Judge wherever he may be. However, exceptional situations cannot be completely ruled out. It would be better if the ministerial act of receiving the election petition presented to the High Court is left to the administrative or ministerial staff of the High Court either by clarifying or by making a suitable amendment in the Rules of the Patna High Court.*

21. The above judgment is applicable in the facts of the present case with full force. 30.03.2026 was the 30th day and Appeals e-filed on 9.00 pm cannot be said to have not filed on 31.03.2026 since the day will end at immediately preceding 12.00 pm.

22. Even if for argument sake the submission of the Counsel for the Respondent is accepted that Rule 14.2 of the E-filing Rules of the High Court of Delhi are applicable, in view of the law laid down by the Hon'ble Supreme Court in paragraph 11, when power has been given to condone the delay upto 15 days under Section 61 of the IBC, the said power can be exercised for condonation of delay. When the appeals were filed on 45th day i.e. till before 12.00 pm of 31.03.2026, the definition of 'day' as occurring in Section 61 is what has been laid down by the Supreme Court in ***"Raj Kumar Yadav"*** (supra).

23. It is further relevant to notice that the Hon'ble Supreme Court in ***"Sanket Kumar Agarwal & Anr. Vs. APG Logistics Pvt. Ltd.- (2024) 2 SCC 545"*** had occasion to consider the Rule 22 of the NCLAT Rules, 2016 and the orders issued under Rule 104 by the Competent Authority. The e-filing by NCLAT by SOP dated 03.01.2022 has been noticed in the said judgment in paragraphs 9.2 to 9.4. The Hon'ble Supreme Court in the above judgment has taken note of the order dated 24.12.2022 issued by the Registrar of NCLAT where it was notified that limitation shall be computed with reference to date of e-filing. Further in paragraphs 20 and 21 of the judgment, order dated 24.12.2022 has been noticed and explained. Paragraphs 20 and 21 are as follows:-

*"**20.** Eventually, on 24-12-2022, another order was issued by the Registrar of NCLAT in the following terms:*

"It is seen that appeals are e-filed from different parts of the country where the appellant in some cases is located in far away places and time is taken to file physical copy. It is further seen that physical copy is filed within seven days of e-filing.

Hence, with regard to computation of limitation in appeals, following directions are hereby issued by the Competent Authority:

(1) The order F.No.10/37/2018-NCLAT dated 21-10-2022 is hereby withdrawn and superseded by this order.

(2) Limitation shall be computed from the date of e-filing. The hard copy has to be filed within 7 days of e-filing. However, the competent authority is at liberty to notify to extend the period of filing hard copy in case of any unforeseen exigency. In a case where hard copy is filed after 7 days, the appeal will be placed before the Tribunal for appropriate order.

(3) The requirement of filing appeals by electronic mode shall continue along with mandatory filing of the appeals as per Rule 22 of the NCLAT Rules, 2016.

(4) This order will be effective with immediate effect.

All concerned shall ensure that appeals are presented as per Rule 22 of the NCLAT Rules, 2016 within the period of limitation at the filing counter."

***21.** Hence, by the order dated 24-12-2022, it was clarified that limitation shall be computed with reference to the date of e-filing while the physical*

copy would have to be filed within seven days of e-filing. The order clarifies that the requirement of filing appeals by the electronic mode shall continue together with the mandatory filing of appeals in terms of Rule 22 of the NCLAT Rules, 2016."

24. The Hon'ble Supreme Court in the above judgment thus, has noticed the orders issued by the NCLAT under Rules 103 and 104 of the NCLAT Rules and has applied the said orders while considering the question of delay in filing appeals under Section 61. The above judgment of the Hon'ble Supreme Court clearly indicate that the orders issued by the NCLAT on 24.12.2022 has been quoted with approval by the Supreme Court.

25. In view of the foregoing discussions, we are of the view that the Appeals filed on 45th day by the Appellant i.e. on 30.03.2026 by 9.00 pm cannot be held to be filed beyond 15 days. In the application which has been filed by the Appellant, Appellant has given sufficient explanation for delay of 15 days which is reflected in paragraphs 3, 4, 5, 6 and 7 which are as follows:-

"3. That the impugned judgement dated 13.02.2026 is a detailed and voluminous judgement, involving multiple, parties, complex factual findings, and intricate legal issues pertaining to admission and rejection of claims, interpretation of "related party" under Section 5(24) of the IBC, and reconstitution of the Committee of Creditors. Accordingly, the appellants were required to undertake a careful and comprehensive examination of the impugned judgement before taking a decision to prefer the present appeal.

4. That upon receipt of the impugned judgement, the appellants had to obtain and circulate copies of the impugned judgement amongst various stakeholders, seek internal approvals and instructions from different appellants. The appellants being a private limited companies were also required to hold board meeting for taking approval to file the instant appeal before this Hon'ble Tribunal and also for authorizing its directors / representatives to sign the instant appeal. Given the number of appellants and the nature of issues involved, this process reasonably consumed time.

5. Thereafter, the appellants engaged counsel at New Delhi for filing the present appeal before this Hon'ble Appellate Tribunal, and detailed instructions along with voluminous documents were required to be shared, examined and collated.

6. That the preparation of the present appeal involved scrutiny of multiple pleadings and documents forming part of the CIRP record, collation of relevant material from different appellants, preparation of a comprehensive challenge covering several independent findings of the Ld. Adjudicating Authority.

7. That after the preparation of the appeal, the draft was circulated amongst all the appellants who separately passed instructions to the counsel and thereafter, the draft of the appeal was finalized. Thereafter, the signing and execution of appeal and affidavits required coordination amongst authorized representatives."

26. We find sufficient explanation given by the Appellant for explaining 15 days' delay in filing the Appeals which is within condonable period. In result,

of foregoing discussions, we allow IA Nos.2936-2939 of 2026 praying for condonation of delay. Delay is condoned.

27. List the Appeals on 10.07.2026.

[Justice Ashok Bhushan]
Chairperson

[Barun Mitra]
Member (Technical)

New Delhi

Anjali