

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Company Appeal (AT) (Insolvency) No. 1850 of 2024

&

I.A. No. 6671, 6777 of 2024

IN THE MATTER OF:

**Assistant Commissioner,
Central Goods & Services Tax &
Central Excise, Division – V, Jamshedpur**

...Appellant

Versus

**Meera Prasad,
IRP of Harihar International Pvt. Ltd. & Anr.**

...Respondents

Present:

**For Appellant : Mr. Aditya Singla and Mr. Ritwik Saha,
Advocates.**

**For Respondents : Ms. Swastika Kumari and Mr. Navlendu Kumar,
Advocates for R-2.**

O R D E R
(Hybrid Mode)

19.02.2025: I.A. No. 6777/2024

- 1.** This is an Application praying for condonation of 23 days delay in filing of the Appeal.
- 2.** The Order impugned was passed on 22.03.2024 and this Appeal has been e-filed on 14.05.2024.
- 3.** Learned Counsel for the Appellant submits that the Order was communicated to the Appellant only on 01.04.2024 and thereafter time was taken in seeking approval from appropriate channels and obtaining instructions for preparing the Appeal. It is submitted that limitation should be counted from the date when Appellant received the Order i.e., 01.04.2024.
- 4.** We have considered the submissions of Counsel for the Appellant and perused the record.

5. The law is well settled that limitation for filing the Appeal shall commence on the date when the Order is passed and commencement of limitation shall not be suspended till the Appellant receives the copy of the Order. The receipt of the copy of the Order by the Appellant cannot arrest the running of the limitation.

6. Present is not a case that it is shown that Appellant applied for the Certified Copy so that may be entitled for exclusion of the period during which Certified Copy remained under preparation. Insofar as the ground taken in the Affidavit that time was taken in obtaining necessary instructions from appropriate channel, the said cannot be a ground for condoning the delay which is beyond condonable period.

7. Appeal having been filed with delay of 23 days which is beyond condonable period, since our jurisdiction to condone the delay is only limited to 15 days as per Section 61(2) proviso, we are unable to condone the delay.

I.A. No. 6667/2024 is dismissed. Memo of Appeal is also dismissed.

[Justice Ashok Bhushan]
Chairperson

[Barun Mitra]
Member (Technical)

[Arun Baroka]
Member (Technical)

himanshu/nn