

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Company Appeal (AT) (Insolvency) No. 105 of 2025

&
I.A. No. 308, 438 of 2025

IN THE MATTER OF:

Department of Central Goods and Service Tax **...Appellant**

Versus

Satyendra P. Khorania & Ors. **...Respondents**

Present:

For Appellant : **Mr. Sandeep Pathak, Advocate.**

For Respondents :

O R D E R
(Hybrid Mode)

04.04.2025: **I.A. No. 438 of 2025**

1. This is an application filed by the appellant praying for condonation of delay in filing of the appeal.
2. The order was pronounced on 31.03.2023 and this appeal has been e-filed by the appellant on 29.05.2023.
3. Learned counsel for the appellant submits that the appellant came to know about the order only on 15.04.2023, hence for the appellant limitation could begin from 15.04.2023 and from 15.04.2023 the delay is only 14 days.
4. We have considered the submissions of counsel for the appellant and perused the record.
5. The order impugned was pronounced by the Court on 31.03.2023. After pronouncing of the order, limitation commenced and that shall continue and cannot be held to be arrested till appellant came to know about the order.

6. The appellant submits that appellant was not party to the proceeding. Appellants were stakeholder in the CIRP and they have already filed claim and treatment of the claim was there in the resolution plan which was approved on 31.03.2023. Anyone who is aggrieved by the order including the stakeholders in the CIRP have to file an appeal within the time as prescribed under Section 61 of the Insolvency and Bankruptcy Code, 2016.

7. The delay in appeal is beyond condonable period, hence we are unable to allow the application praying for condonation of delay.

Delay condonation application is rejected. Memo of appeal is also rejected.

**[Justice Ashok Bhushan]
Chairperson**

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

**[Arun Baroka]
Member (Technical)**

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