

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

**Company Appeal (AT) (Insolvency) No. 1344 of 2024**

**&**

**I.A. No. 4379, 4861 of 2024**

**IN THE MATTER OF:**

**Department of State Tax  
Through the Dy. Commr. Of State Tax**

**...Appellant**

**Versus**

**Reliance Communications Ltd. & Anr.**

**...Respondents**

**Present:**

**For Appellant : Ms. Shwetal Shepal, Advocate.**

**For Respondents :**

**ORDER**  
**(Hybrid Mode)**

**19.09.2024:** Heard Counsel for the Appellant.

**2.** This Appeal has been filed against an Order dated 08.12.2023 passed in I.A. 3928 of 2022, by the Learned Adjudicating Authority (National Company Law Tribunal, Mumbai Bench – I), which was filed by the Deputy Commissioner of State Tax.

**3.** The Corporate Insolvency Resolution Process (‘CIRP’) against the Corporate Debtor commenced on 22.06.2019. Publication was made in pursuance of which, Appellant has lodged its Claim on 24.07.2019 for Rs. 94,97,681/- through ‘Form-B’. Another Claim was filed on 15.11.2021 for Rs.6,10,79,816/-, which Claim arose out of Assessment Order dated 30.08.2021.

**4.** The Claim filed were not accepted against which the I.A. was filed by the Appellant seeking the direction to admit the entire Claim.

**5.** Adjudicating Authority has by the Impugned Order accepted the Claim which was filed in pursuance of the Assessment Order passed prior to initiation of CIRP, however, Adjudicating Authority did not accept the Claim which was based on Assessment Order passed in the Year 2021. Committee of Creditors (‘CoC’) has also approved the Plan on 02.03.2020 and the subsequent Claim was filed by the Appellant on 15.11.2021.

**6.** Learned Counsel for the Appellant submits that the Adjudicating Authority ought to have accepted the entire Claim of the Appellant.

**7.** We have considered the submissions of Counsel for the Appellant and perused the record.

**8.** From the facts which has been noted in the Impugned Order, it is clear that the subsequent Claim was filed on basis of Assessment, which was made by Assessing Authority subsequent to initiation of CIRP. Further the Adjudicating Authority has taken the view that subsequent Claim was filed after the approval of the Plan of the CoC by 02.03.2020. Adjudicating Authority took the view that delay in filing the second Claim cannot be condoned. Apart from the reasons given by the Adjudicating Authority, we are of the view that the Claim which was on the basis of the Assessment made subsequent to the initiation of CIRP could not have been admitted.

**9.** We thus do not find any error in the Order passed by the Adjudicating Authority partly allowing the Application.

There is no merit in the Appeal. The Appeal is dismissed.

**[Justice Ashok Bhushan]**  
**Chairperson**

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

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