



plea taken by the Appellant has not been accepted by the Adjudicating Authority, the present appeal has been preferred on limited ground against such observation.

In the present case we are not going to decide such issue. We may determine it in an appropriate case and we are not inclined to interfere with the impugned order in the light of this Appellate Tribunal's decision in **Dr. Vishnu Kumar Agarwal vs. M/s. Piramal Enterprises Ltd.** in 'Company appeal (AT) (Insolvency) NO. 346 of 2018'.

Learned counsel for the Appellant submits that having come to know of the order, he applied for the certified copy and received the same on 2<sup>nd</sup> January, 2020 and thereafter he preferred the appeal on 8<sup>th</sup> January, 2020. Therefore, there is no delay in preferring the appeal but on safer side the petition for condonation of delay has been filed.

For the said reason, there is no delay in preferring the appeal. The appeal is dismissed. No costs.

[Justice S.J. Mukhopadhaya]  
Chairperson

[ Justice Bansi Lal Bhat ]  
Member (Judicial)

/ns/gc/