

NATIONAL COMPANY LAW APPELLATE TRIBUNAL, NEW DELHI

Company Appeal (AT) (Ins.) No. 1077 of 2019

IN THE MATTER OF:

Excise and Taxation Department Haryana, Panchkula ...Appellant

Versus

M/s Marmagoa Steel Ltd. ...Respondents

Present:

For Appellant: Though present, not marked appearance.

ORDER

22.10.2019 This appeal has been preferred by the Appellant – ‘Excise and Taxation Department Haryana, Panchkula’ against the order dated 22nd June, 2018 after delay of 398 days. By the said impugned order, the Adjudicating Authority (National Company Law Tribunal, Mumbai Bench), approved the ‘Resolution plan.

The main plea taken by the learned counsel for the Appellant is that the appellant has been discriminated and same treatment has not been provided.

Reason has also been explained for in delay of filing the appeal.

However, in view of sub-Section (2) of Section 21 of the ‘Insolvency and Bankruptcy Code, 2016’, this Appellate Tribunal has no jurisdiction to condone the delay beyond 15 days after 30 days of period in preferring the appeal. We are not inclined to accept such submission and hold that the appeal is not maintainable at this Appellate Tribunal.

The appeal is accordingly dismissed being barred by limitation.

[Justice S.J. Mukhopadhaya]
Chairperson

[Justice A.I.S. Cheema]
Member (Judicial)

[Kanthi Narahari]
Member (Technical)

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