

NATIONAL COMPANY LAW APPELLATE TRIBUNAL, NEW DELHI

Company Appeal (AT)(Ins.)No.1093 of 2019

IN THE MATTER OF:

Pr. Commissioner of Income Tax(Central)-3, MumbaiAppellant

Vs.

M/s. Alok Industries Ltd. & Anr.Respondents

Present :

For Appellant: **Mr. Ajit Sharma, Advocate**
 Mr. Ashutosh Senger, Advocates

For Respondents: **Ms. Pallavi Pratap, Advocate for R-1**

 Mr. Vaijyant Paliwal, Mr. Nikhil Mathur,
 Advocates for R-2

O R D E R

24.10.2019 - Earlier, none appeared on behalf of the Appellant. It was brought to the notice by the Learned counsel for the Respondent that the Appeal is barred by 'Limitation', filed after a delay of 191 days and for the said reason; the case was adjourned for today.

Today, when the matter was taken up, one of the Learned Counsel, Mr. Ashutosh sought pass-over of the matter, for the reason that the Arguing Learned counsel is busy in some other court. When the matter is taken up at 12.35 P.M., it is informed that the Prayer is made to adjourn the Appeal. However, we find that the Appeal is barred by limitation and this 'Appellate

....contd.

Tribunal' has no jurisdiction to condone the delay beyond 15 days after the period of filing of 30 days in terms of sub-section 2(61) of the 'I&B' Code. We are not inclined to adjourn the matter.

The Appeal is dismissed being barred by Limitation.

Appeal and IA are dismissed being barred by Limitation.

[Justice S. J. Mukhopadhaya]
Chairperson

[Justice Venugopal M.]
Member (Judicial)

[Justice Jarat Kumar Jain]
Member (Judicial)

ss/sk

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