

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

**Company Appeal (AT) (Insolvency) No. 1506 of 2019**

**IN THE MATTER OF:**

**Excise and Taxation Department  
Bahadurgarh, Haryana**

**...Appellant**

**Vs.**

**M/s. Allied Strips Ltd. & Anr.**

**...Respondents**

**Present: For Appellant: - None.**

**For Respondents:- Mr. Abhishek Anand and Mr. Mohak  
Sharma, Advocates for Resolution Professional.**

**O R D E R**

**17.01.2020—** Nobody appears for the Appellant.

Mr. Mohak Sharma, Advocate appears on behalf of the 'Resolution Professional'.

In spite of time allowed to the Appellant, no appropriate petition for condonation of delay has been filed.

The Appellant has challenged the impugned order dated 30<sup>th</sup> May, 2019 and filed the appeal on 16<sup>th</sup> December, 2019 i.e., much beyond 45 days'. In view of the same, the delay being beyond 15 days apart from 30 days' in preferring the appeal. The appeal is not maintainable and barred by limitation in view of Section 61(2) of the Insolvency and Bankruptcy Code, 2016.

Contd/-.....

The appeal is, accordingly, dismissed.

(Justice S.J. Mukhopadhaya)  
Chairperson

(Justice Bansi Lal Bhat)  
Member(Judicial)

Ar/RR