

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

**Company Appeal (AT) (Ins.) No. 833 of 2023 &**  
**I.A. No. 2835 of 2023**

**IN THE MATTER OF:**

**Deputy Commissioner, Works Contract Kerela State      ....Appellant**  
**Goods and Services Tax Department, Ernakulam**

**Vs.**

**Anish Nanavathy RP of Reliance Infratel Ltd.      ....Respondent**

**Present:**

**For Appellant:      Mr. Jayath Muthraj, Sr. Advocate, Mr. Nishe Rajen Shonker, Advocate.**

**For Respondent:      Mr. Ritin Rai, Sr. Advocate, Ms. Mohana, Mr. Aditya Swarup, Ms. Kriti Gupta, Mr. K.R. Sasiprabhu, Advocates.**

**O R D E R**

**18.07.2023:**      I.A. No. 2835 of 2023:- This is an application praying for condonation of delay of 858 days delay in filing the appeal. The order impugned was passed on 03.12.2020 and this appeal has been filed on 10.05.2023, we fail to see any reason for filing such delayed appeal by the appellant. Our jurisdiction to condone the delay is limited to 15 days only under Section 61 sub Section 2 proviso. Hence, such inordinate delay in filing the appeal cannot be condoned. Delay condonation application is dismissed. Memo of appeal is rejected.

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

**[Mr. Barun Mitra]**  
**Member (Technical)**

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