

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Company Appeal (AT) (Ins.) No. 827 of 2023 &
I.A. No. 2818 of 2023

IN THE MATTER OF:

Commissioner of Commercial Taxes
Kerala State Goods and Services Tax Department

....Appellant

Vs.

Mahender Kumar Khandelwal
Resolution Professional of of M/S Bhushan Power and
Steel Ltd. & Anr.

....Respondents

Present:

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

For Respondents:

O R D E R

18.07.2023: I.A. No. 2818 of 2023:- This is an application praying for condonation of delay of 1307 days delay in filing the appeal. The order impugned was passed on 05.09.2019 and this appeal has been filed on 04.05.2023, 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)

sa/nn