

NATIONAL COMPANY LAW APPELLATE TRIBUNAL, NEW DELHI
Company Appeal (AT) (Insolvency) No. 1524 of 2019

IN THE MATTER OF:

The Deputy Commissioner of Commercial Taxes **...Appellant**
(Audit) -1, Kalaburagi

Vs

Surana Industries Ltd. (In Liquidation) & Anr. **....Respondents**

With

Company Appeal (AT) (Insolvency) No. 1525 of 2019

IN THE MATTER OF:

The Deputy Commissioner of Commercial Taxes **...Appellant**
(Audit), Raichur

Vs

Surana Industries Ltd. (In Liquidation) & Anr. **....Respondents**

Present:

For Appellant: Mr. Sandeep Huilgol, Advocate.

For Respondents:

ORDER

06.01.2020: Learned counsel for the Appellants submits that in the facts and circumstances, the Adjudicating Authority instead of rejecting the appeal under Section 42 on the ground of delay in preferring the appeal after 14 days should have allowed the Appellant to move application under Section 5 of the Limitation Act to explain reasons for delay in preferring the appeal.

Let notice be issued on Respondents as to why the Appellant be not allowed to explain reason for delay in preferring the appeal under Section 42 after 14 days on the ground that they have made out case under Section 5 of the Limitation Act. Requisites alongwith process fee be filed by 8th January, 2020. If the Appellant provides email address of the Respondents, let notice be also issued through email.

Dasti service permitted.

Appellant is allowed to serve a copy this order to the Liquidator with request to appear on the next date.

Post the case 'for orders' on **23rd January, 2020**. Appeals may be disposed of on the next date.

[Justice S. J. Mukhopadhaya]
Chairperson

[Justice Bansi Lal Bhat]
Member (Judicial)

am/sk