

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

**Company Appeal (AT) (Insolvency) No. 73 of 2024
& I.A. No. 155, 232 of 2024**

IN THE MATTER OF:

Department of State Tax

...Appellant

Versus

Dar Media Pvt. Ltd. & Anr.

...Respondents

Present:

For Appellant: Ms. Shwetal Shepal, Advocate.

For Respondents:

ORDER
(Hybrid Mode)

01.02.2024: **I.A. No.232 of 2024:** This is an application praying for condonation of 15 days' delay in filing the Appeal. Learned counsel for the Appellant submits that the Appellant came to know about the order on 29.09.2023 and thereafter some time was taken in obtaining necessary approval from the higher authorities. Cause shown sufficient, delay in condoned. I.A. No.232 of 2024 is disposed of.

2. Heard learned counsel for the Appellant. This Appeal has been filed against order dated 29.08.2023 passed by the Adjudicating Authority in I.A. No.1219 of 2023.

3. In the CIRP of the Corporate Debtor, public announcement was made on 15.05.2022 and last date for submission of claim was 26.05.2022. Appellant lodged its claim on 06.02.2023. The Resolution Professional refused

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to admit the claim informing that the application for approval of Resolution Plan has already been filed before the Adjudicating Authority on 03.02.2023.

4. The aforesaid clearly indicate that the resolution plan was approved by the CoC prior to 03.02.2023 and the claim which was filed by the Appellant was subsequent to approval of the plan by the CoC. When the plan was already approved by the CoC, we are of the view that no error has been committed by the Resolution Professional in refusing to admit the claim. The Adjudicating Authority has rightly rejected I.A. No.1219 of 2023 filed by the Appellant. There is no merit in the Appeal. Appeal is dismissed.

**[Justice Ashok Bhushan]
Chairperson**

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

**[Arun Baroka]
Member (Technical)**

Archana/nn