

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

**M.A. No.52/2018**

**In**

**Un-numbered Company Appeal (AT) No. \_\_\_\_/2018**  
**(F.No.12/02/2018/NCLAT/UR/106)**

**In the matter of:**

SRS Investments Bengal Tiger Ltd. .... Applicant/ Appellant

Versus

Ravi Todi & Ors. .... Respondents

Appearance: Ms. Yugandhara Pawar Jha, Advocate for the Applicant.

**26.02.2018**

This is an application (no provision of law mentioned) to extend the time granted for compliance given under sub-rule (2) to rule 26 of the NCLAT Rules, 2016 (hereinafter referred to as the Rules).

2. The allegation in the application is that due to a mistake in calculating the period of limitation for re-filing the matter after curing defects, a delay of two days was caused. The delay is alleged to be neither intentional nor deliberate and hence the prayer is to condone the delay of two days' in re-filing the appeal after curing the defects.

3. The points that arise for consideration are: -

- i) Is the time given for complying the direction to cure the defects liable to be extended under sub-rule (3) to rule 26 of the Rules?
- ii) Reliefs.

4. **Point No. (i):** - Heard the learned counsel for the Applicant.

The aforesaid Appeal is against the order dated 22.12.2017 in C.P. No.752/KB/2017 of the Hon'ble NCLT, Kolkata Bench. As per sub-section (3) to section 421 of the Companies Act, 2013 (hereinafter referred to as the Act) an appeal has to be filed within a period of 45 days from the date on which a copy of the impugned order is made available to the person aggrieved.

5. The appeal herein is seen presented before the Registry on 12.02.2018. The appeal when scrutinised on 13.02.2018 was found to be defective and hence on the

same day, the Applicant was informed of the defects with a direction to cure them and submit the same within a period of seven days. The period of seven days expired on 20.02.2018. However, the appeal has been submitted after curing the defects only on 22.02.2018. According to the Section there is a delay of two days' and hence the matter has been put up before me under sub-rule (2) to rule 26 of the Rules for appropriate orders.

6. The copy of the impugned order dated 22.12.2017 produced is a xerox copy. In para 2 of the appeal memorandum, it is alleged that the Applicant came to know of the impugned order on or about 08.01.2018 when I.A. No.23/KB/2018 filed by Respondents 1 and 2 before the NCLT seeking certain urgent interim reliefs was served on them. Thereafter, the Applicant through Respondent No.8 filed an application for certified copy of the impugned order on 08.02.2018 and that it was received on the same day.

7. Presently, there is no evidence on record to substantiate the aforesaid allegation that the Applicant came to know of the impugned order only on 08.01.2018. Therefore, the office was right in computing the period of limitation from 23.12.2017 and when so computed, the period of 45 days for filing the appeal would expire on 05.02.2018.

8. In the case on hand, the initial presentation of the appeal under Rule 22 on 12.02.2018 and the subsequent presentation after curing the defects on 22.02.2018 are apparently beyond the period of 45 days. It is true that the proviso to sub-section (3) to section 421 of the Act provides that the period of filing an appeal can be extended for a further period not exceeding 45 days. However, the power to extend the period provided under the proviso can be invoked only by the Hon'ble Appellate Tribunal.

9. Sub-rule (3) to rule 26 enables the Registrar to extend the time for compliance given under sub-rule (2) to rule 26. However, the Rules cannot override the provisions of the Act. The power under sub-rule (3) to rule 26 to extend the time given for compliance can be exercised by the Registrar, provided it is within the period of 45 days referred to in sub-section (3) to section 421 of the Act.

10. In the instant case, as presentation of the appeal after curing the defects is beyond the period of 45 days, the time granted for compliance under sub-rule (2) to

rule 26 cannot be extended by invoking the power under sub-rule (3) to rule 26. Therefore, the matter be placed before the Hon'ble Appellate Tribunal for appropriate orders. Point answered accordingly.

11. **Point No.(ii):** - M.A. No.52/2018 disposed of accordingly.

List the matter before the Hon'ble Appellate Tribunal on 27.02.2018.

(C.S. Sudha)  
Registrar