

NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH – II
CHENNAI

ATTENDANCE CUM ORDER SHEET OF THE HEARING OF CHENNAI BENCH, CHENNAI
NATIONAL COMPANY LAW TRIBUNAL, HELD ON 15-07-2021 AT 2.30 P.M THROUGH VIDEO
CONFERENCING:

PRESENT: SMT. R. SUCHARITHA, MEMBER (JUDICIAL)
SHRI B. ANIL KUMAR, MEMBER (TECHNICAL)

APPLICATION NUMBER : IA/468(CHE)/2021
IN
PETITION NUMBER : CP/129/IB/2018
NAME OF THE PETITIONER : The Deputy Commissioner of Central GST
& Central Excise
NAME OF THE RESPONDENTS : S Palaniappan (Liquidator)
Nathella Sampath Jewellery Pvt Ltd
UNDER SECTION : Sec 42 of IBC, 2016

(8)

[IA/468(CHE)/2021 IN CP/129/IB/2018]

ORDER

Ld. Counsel Mr. Santhanaraman for the Applicant and Ld. Counsel Mr. A.G. Satyanrayana for the Respondent/Liquidator are present. Learned Liquidator Mr. S. Palaniappan is present.

This application is filed by the Applicant viz., The Deputy Commissioner of Central GST & Central Excise seeking a direction to the Liquidator to accept the additional claim in Form-B dated 07.04.2021 submitted by the Applicant. The Petitioner refers to para (iv) filed at Page 6 of the application that *an additional claim of Rs.27,75,000/- with respect to the penalty imposed in the Order-in-Original No.06/2021*. This order was passed by the GST department on 17.03.2021. Based on this, the Liquidator has admitted the additional claim on 07.04.2021. However, the Liquidator has rejected the claim stating that the claims ought to have been submitted on or before 09.02.2021. Since there was delay in submitting the claim before 09.02.2021, the Liquidator has rejected the claim. Hence, the delay in submitting the claim has been explained by the Counsel for the Applicant and the delay in submitting the claim is condoned.

The Liquidator is directed to accept the additional claim submitted by the Applicant.

Accordingly, this IA/468(CHE)/2021 stands **allowed**.

-sd-

(ANIL KUMAR B)
MEMBER (TECHNICAL)

-sd-

(R. SUCHARITHA)
MEMBER (JUDICIAL)

vs