

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Company Appeal (AT) (Insolvency) No. 681 of 2026
& I.A. No. 2569, 2664 of 2026

IN THE MATTER OF:

**Deputy Commissioner of Commercial
Taxes, (Audit)- 1, Mangaluru**

...Appellant

Versus

Doshion Pvt. Ltd. & Anr.

...Respondents

Present:

**For Appellant : Mr. Jana K. Purohit, Mr. Sandeep Huilgol,
Advocates.**

For Respondents : Mr. Kunal Vaishnav, Advocate for Liquidator.

O R D E R
(Hybrid Mode)

27.07.2026: **I.A. No.2664 of 2026:** This application is filed for condonation of delay. There is *10 days* delay in filing the appeal. The reasons for delay are mentioned in *Paras 7 and 8* of the application stating *interalia* the impugned order came to the knowledge of the Appellants in the normal course and since the administrative sanction to prefer Appeal could not be obtained in time, hence, filing of appeal was delayed for 10 days. Learned counsel for the Respondent objected to the delay condonation. Nevertheless, the delay is within *15 days*, above *30 days'* of limitation period, we thus allow this application. *10 days'* delay in filing the appeal is condoned. *I.A. No.2644 of 2026* is disposed of.

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2. There also exists delay of *76 days* in refiling the appeal. Let reply to the application for refiling delay condonation be filed within four weeks. Rejoinder be filed within two weeks thereafter.
3. List the matter on **17.09.2026**.

**[Justice Yogesh Khanna]
The Officiating Chairperson**

**[Ajai Das Mehrotra]
Member (Technical)**

Archana/MD