

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Company Appeal (AT) (Insolvency) No. 951 of 2026
& I.A. No. 3787, 3601 of 2026

IN THE MATTER OF:

Asst. Commissioner of Income Tax, Central Circle-1, ...Appellant
Bhubaneswar, Odisha

Versus

Uday Narayan Mitra
Resolution Professional of
ARSS Infrastructure Projects Ltd. & Anr. **...Respondents**

Present:

For Appellant : Present but appearance not marked.

**For Respondents : Mr. Chitranshul A. Sinha, Mr. Shivam Shorewala,
Ms. Rakshita Bhargava, Ms. Esha Sharma,
Advocates for R-1.**

Mr. Dhananjay Bhaskar Ray, Advocate for R-2.

ORDER (Hybrid Mode)

27.07.2026: **I.A. No. 3787 of 2026:** This application is filed for condonation of delay of 11 days in filing the appeal. The reasons for delay are mentioned in *Para II (b) and (c)*. The learned counsel for the Respondent does not raise any objection. Delay condoned. Condonation of delay application; *I.A. No. 3787 of 2026* is allowed.

2. **I.A. No. 3789 of 2026:** This application is filed for exemption in filing certified copy of the impugned order. The application is allowed subject to filing of certified copy of the impugned order within two weeks from today.

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3. Learned counsel for the Respondent submits they do not have complete appeal paper book. Let complete appeal paper book be supplied to learned counsel for the Respondent.
4. List this appeal on **11.09.2026**.

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

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

Archana/MD