

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL Diary No(s). 32869/2026

[Arising out of impugned final judgment and order dated 10-03-2026 in CAAT(I) No. 793/2025 passed by the National Company Law Appellate Tribunal]

EMPLOYEE S PROVIDENT FUND ORGANIZATION

Appellant (s)

VERSUS

COC OF VAS DATA SERVICES PVT. LTD.

Respondent(s)

IA No. 229125/2026 - CONDONATION OF DELAY IN FILING

IA No. 229128/2026 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS

IA No. 229126/2026 - EXEMPTION FROM FILING O.T.

IA No. 229123/2026 - STAY APPLICATION

Date : 07-09-2026 This matter was called on for hearing today.

CORAM HON'BLE MR. JUSTICE MANOJ MISRA
 HON'BLE MR. JUSTICE VIJAY BISHNOI

For Appellant (s) Mr. Ajit Sharma, AOR
 Mr. Kanchan Kumar Singh, Adv.
 Mr. Yuvrajsinh C Solanki, Adv.
 Mr. Anant Ram Mishra, Adv.
 Mr. Lareb Habib Ansari, Adv.
 Ms. Shweta Jain, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

1. This appeal under Section 62 of the Insolvency and Bankruptcy Code, 2016 ("IBC") is reported to be beyond time by 28 days.
2. As the aforesaid period of delay is beyond the period of delay which is condonable, we had given an opportunity to the appellant to file an affidavit to contest the office report.

3. The learned counsel for the appellant has filed an affidavit stating that certified copy of the impugned judgment was received on 25.03.2026 and the appeal has been preferred within 60 days therefrom; therefore, the appeal has been filed within the condonable period of delay.

4. We do not find any averment in the delay condonation application or the additional affidavit disclosing the date when the certified copy of the order was applied for.

5. In that context, the learned counsel for the appellant has taken us through the provisions of Section 62 of the IBC to contrast it from the provisions of Section 61 of the IBC. It has been submitted that Section 62(1) uses the phrase "from the date of receipt of such order" whereas Section 61 uses a different phraseology. It has been submitted that since the certified copy was received on 25.03.2026, limitation would commence from the date when the certified copy was received.

6. Rule 95(3) of the National Company Law Appellate Tribunal Rules, 2016 ("NCLAT Rules 2016") provide that the Deputy Registrar shall cause to transmit the case file and the order to the Registry for taking steps to prepare copies and their communication to the parties. Assuming that under the NCLAT Rules, 2016, there is an obligation to provide copy of the order to the parties, the period

of limitation would run from the date when the order is provided under NCLAT Rules, 2016, and not from the date when certified copy is obtained. Because if we assume that the limitation would run only from the date when the certified copy is received by an aggrieved party, the aggrieved party may avoid applying for a certified copy to ensure that limitation period does not commence.

7. In such circumstances, we deem it appropriate to require the appellant to file a better affidavit disclosing whether any copy of the order was transmitted to the parties or their counsel either through email or through any other mode of communication.

8. List after two weeks.

9. In the meantime, appropriate affidavit explaining the aforesaid aspects be filed.

(CHETAN ARORA)
ASTT. REGISTRAR-cum-PS

(SAPNA BANSAL)
COURT MASTER (NSH)