

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**INDORE BENCH AT AHMEDABAD**

ITEM No. 109  
Mis.App/2/AHM)2021  
in  
(MP) CP(IB) 9 of 2020

**Order under Section 9 IBC**

**IN THE MATTER OF:**

Deepak Chandak Proprietor of Harshal Enterprises  
V/s  
Ujaas Energy Ltd

.....Applicant

.....Respondent

**Order delivered on ..07/10/2021**

**Coram:**

Dr. Deepti Mukesh, Hon'ble Member(J)  
Mr. Virendra Kumar Gupta, Hon'ble Member(T)

**PRESENT:**

For the Applicant : Learned Counsel Mr. Amit Dubey  
For the Respondent : Learned Counsel, Mr. Rohit Dubey

**ORDER**

**Mis.App/2(AHM)2021**

This application is filed by GST Department seeking direction against the RP with respect to rejection of claim filed beyond the prescribe period under the Code. Learned Counsel for the Applicant states that the delay in filing the claims is of 110 days, hence, RP rejected the claim. It is submitted that debt of the GST Department was already included in the information memorandum and considering the same resolution plan which has been submitted. This being the tax dues, hence, we condone the delay. We direct the RP to consider the claim and admit as per law.

Accordingly, this application is allowed and stands disposed of.

  
VIRENDRA KUMAR GUPTA  
MEMBER (TECHNICAL)

Sweta

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DR. DEEPTI MUKESH  
MEMBER (JUDICIAL)