IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.21919 of 2013

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Jupiter Electricals and Lamps India Pvt. Ltd. And Having Its Registered Office At 279, Patliputra Colony, Patna - 800013, Through Sri Nisheeth Jaiswal, Director S/O Late D.D. Jaiswal R/O Plot No. 1/108, New Patliputra Colony, P.S. Patliputra, Distt. Patna - 800013

... ... Petitioner

Versus

1. The Union Of India through Secretary, Ministry of Finance, Government of India, New Delhi.
2. The Industrial Development Bank Of India Through Its Branch Manager, Maurya Centre-1, Frazer Road,
3. The Bihar Industrial Area Development Authority, Udyog Bhawan, 1st Floor, East Gandhi Maidan, Patna
4. M/S Kaveri Liquors P Ltd. A Company Incorporated Under The Companies Act, 1956 Having Its Registered Office At 1st Floor Mahalaxmi Complex, Rajendra Path, Patna Through It's Director Shri Anup Kumar S/O Shri Lal Babu Prasad, Resident Of 1st Floor, Mahalaxmi Complex, Rajendra Path, Patna - 800001
5. Chairperson, Debt Recovery Appellate Tribunal, Kolkata
6. Chairperson, Debt Recovery Appellate Tribunal, Allahabad
7. Recovery Officer, Debt Recovery Tribunal, 34, Bank Road, Lodipur, Patna
8. Registrar, Debt Recovery Tribunal, 34, Bank Road, Lodipur, Patna.

... ... Respondent/s

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Appearance :

For the Petitioner :	Mr. Arbind Kumar Jha, Advocate
For the Respondent No.4:	Mr. Satyabir Bharti, Advocate
	Ms. Sushmita Sharma, Advocate
	Ms. Kanu Priya Singh, Advocate
For the Respondent No.2:	Mr. Shivendra Kumar Roy, Advocate

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CORAM: HONOURABLE MR. JUSTICE P. B. BAJANTHRI
and
HONOURABLE MR. JUSTICE ARUN KUMAR JHA
ORAL JUDGMENT
(Per: HONOURABLE MR. JUSTICE P. B. BAJANTHRI)

Date : 11-01-2023

On 06.12.2022, the following order was passed:-

"Heard the matter for sometime.

The petitioner-Jupiter Electricals and Lamps (India) Pvt. Ltd. who had borrowed money in the form of Term Loan of Rs. 3 Crores from the

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respondent-IDBI Bank. The petitioner-Jupiter Electricals and Lamps (India) Pvt. Ltd. failed to repay the Term Loan along with the interest. Therefore, the respondent-IDBI Bank proceeded to declare the petitioner's account as NPA at a sum of Rs. 3,90,00,556/-. The matter was decided by D.R.T., Patna on 21.12.2001 holding that petitioner company and two directors of the petitioner company are jointly and severely liable for making a payment of the amount of Rs. 4.34 Crores(approximately) along with further charges and interest from 01.07.2000.

In the light of R.P. Case No. 53/2002 was registered in the file of the Recovery Officer, D.R.T., Patna for execution of order dated 21.12.2001. The notice was issued to the petitioner on 14.03.2002. There was no response from the petitioners and its directors. Petitioners and directors have appeared through advocate in the month of October 2005 that is more than 3 years form the date of issuance of notice. Recovery Officer, D.R.T., Patna proceeded to pass order on 11.03.2008 relating to attachment and attaching the mortgaged leasehold property along with building structures thereon as well as the plant and machineries which were hypothecated with the respondent-Bank. On 13.05.2008 plant and machineries were revalued and revaluation has been reported by the valuation of the building structures and plant and machineries. Valuation report was submitted on 05.08.2008 before the Recovery Officer. Recovery Officer proceeded to fix the reserve price at Rs. 1.28 Crores since no bidder was turned up to participate in the bid. Further fresh auction request was made by the Bank and thereafter it was rescheduled on 11.11.2008. Certificate Debtor No. 2 did not appear on number of occasions like 15.05.2009 and 25.05.2009 so also on 02.07.2009. D.R.T proceeded to pass order on 02.09.2009.

Feeling aggrieved by the order dated 02.07.2009 petitioner invoke remedy under

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Section 30 of RDB Act, 1993. D.R.T proceeded to pass order on 31.05.2010 in setting aside the order dated 02.07.2009.

Feeling aggrieved by the D.R.T order dated 31.05.2010 auction purchaser/Kaveri Liquors Pvt. Ltd. preferred appeal before the D.R.A.T. D.R.A.T allowed the auction purchaser's appeal while restoring the order dated 02.07.2009, hence the present writ petition by the petitioner-Jupiter Electricals and Lamps (India) Pvt. Ltd.

Perusal of the records it is evident that petition/application before D.R.T against the order dated 02.07.2009 on behalf of the petitioner-Jupiter Electricals and Lamps (India) Pvt. Ltd. under Section 30(1) of RDB Act, 1993 is barred by limitation. In the light of the language employed in Section 30(1).

Section 30(1) of RDB Act reads as under:-

> *"**30. Appeal against the order of the Recovery Officer.**-(1) Notwithstanding anything contained in section 29, any person aggrieved by an order of the Recovery Officer made under this Act may, within thirty days from the date on which a copy of the order is issued to him, prefer an appeal to the Tribunal".*

The petitioner's application/petition before D.R.T against the order dated 02.07.2009 is not maintainable on the ground of delay. Apex Court in the case of ***Avneesh Chandan Gadgil & Anr. Vs. Oriental Bank of Commerce and Ors.*** *examined Section 30(1) of RDB Act, 1993 read with Section 5 of limitation Act, 1963 and held that belated petition/application under Section 30(1) of RDB Act, 1993 is not maintainable.*

Learned counsel for the petitioner submitted that the aforesaid maintainability of his

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petition before D.R.T was not a subject matter before D.R.A.T. Therefore, the same cannot be examined by this Court. Further it is pointed out that respondents have not raised the issue relating to maintainability of petitioner-Jupiter Electricals and Lamps (India) Pvt. Ltd. petition under Section 30(1) of RDB Act, 1993 against the order dated 02.07.2009 has not been raised on the question of delay.

At this stage, learned counsel for the petitioner seeks time to address further argument.

Re-list this matter on 15.12.2022.

2. Dates and Events of the *lis* are as under:-

1997	Term Loan of Rs 3 Crores was extended by the Respondent to the Petitioner's company
31.12.1999	The account of the petitioner company turned NPA at a sum of Rs 3,90,00,556/- as it failed to make the scheduled payments.
20.01.2000	Respondent issued recall notice asking the petitioner to make a payment of the due amount with further interest from 01.01.2000
July 2000	Respondent filed OA No. 102/2000 before the Debt Recovery Tribunal Patna for realization of dues to the tune of Rs 4,34,53,2990/- with further interest from 01.07.2000.
21.12.2001	The Learned Presiding Officer of DRT, Patna passed an order holding the petitioner company and the two directors of the petitioner company to be jointly and severally liable for making payment of the amount of Rs 4.34 crores along with interest from 01.07.2000 to the respondent.
February 2002	The RP Case No 53/2002 was registered in the file of Registry Officer DRT, Patna for executing the recovery of the said amount.
14.03.2002	Demand Notice was issued to the petitioner in the RP case, however, the petitioners had neglected to appear for 3 years.
03.10.2005	Vakalatnama was filed on behalf of one of the directors of the petitioner company. The petitioner

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	company is pursuing the present case through the name of the same director.
11.03.2008	Recovery Officer, DRT, Patna passed the order of attachment against the petitioner company.
13.05.2008	Recovery Officer, DRT, Patna ordered for a fresh valuation of the assets of the company.
31.07.2008	Valuation report was submitted indicating the total value of the assets to be Rs. 1,96,83,930/-
05.08.2008	The Recovery Officer ordered for public auction of the mortgaged property and the notice of settlement of sale proclamation was directed to be issued.
26.08.2008	Recovery Officer had fixed the date of public auction to be held on 15.10.2008.
15.10.2008	No bidder had turned up to participate in the bid, hence the auction was rescheduled for 11.11.2008
11.11.2008	No bidder turned up again and the matter was then postponed for three months.
17.04.2009	Reply to petition was submitted by the bank.
15.05.2009 & 25.05.2009	Director of the petitioner company was granted two adjournments to appear in support of the petition and still no one appeared.
02.07.2009	Due to non-appearance of the petitioner the property was directed to be put on auction on 25.09.2009.
02.09.2009	Compliance report with respect to Proclamation of sale was filed by Advocate Commissioner.
23.09.2009	Order dated 02.07.2007 was challenged by the petitioner and the appeal was registered as Appeal No. 11/2009 and the petitioner tried to extend the scope of the order for attachment dated 11.03.2008 which was not held to be maintainable.
25.09.2009	Two bidders had participated in the auction and the property was auctioned sold for a sum of Rs 1,28,90,000/- in favour of respondent no. 4.
06.11.2009	Recovery Officer, DRT, Patna passed an order confirming the auction sale and respondent no. 4 paid the entire sale consideration.
11.12.2009	The possession of the property was handed over to Respondent No. 4
November, 2009 to May 2010	Appeal No 11/2009 was pending before the Presiding Officer, DRT, Patna and meanwhile the petitioner also challenged the process of auction and the confirmation of auction sale.

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31.05.2010	Petitioner filed an appeal challenging the order dated 02.07.2009 and the subsequent auction sale of the property. Order dated 02.07.2010 was set aside and consequently the auction sale and confirmation of the same was also set aside.
12.08.2010	An appeal was filed against the order dated 31.05.2010 by respondent no. 4 in DRT, Kolkata under Appeal No. 55/2010. During the pendency of the appeal the petitioner company paid the bank a sum of Rs. 1.34 crores which was accepted by the bank subject to outcome of the appeal.
2013	Appeal No. 55.2010 was transferred to DRAT Allahabad and was registered as Appeal (T) No. 47/2013,
11.09.2013	DRAT, Allahabad heard the appeal and set aside the order of DRT, Patna dated 31.05.2009.
29.10.2013	Assailing the aforesaid order of the DRAT Allahabad the present writ petition was filed by the petitioner.

3. In order to overcome the delay in filing petition before the D.R.T. against the order passed in R.P. No.53 of 2002 dated 02.07.2009 learned counsel for the petitioner, Mr. Arbind Kumar Jha, submitted that it was within the time limit stipulated under Section 30 of Recovery of Debt and Bankruptcy Act, 1993 (for short ‘Act, 1993’). Learned counsel for the petitioner submitted that order dated 02.07.2009 of the Recovery Officer passed under Section 25 of the Act, 1993 was required to be communicated to the applicant and defendant in terms of Rule 16 of Rules called Debt Recovery Tribunal (Procedure) Rules, 1993 (for short ‘Rules, 1993). It is further submitted that order passed with reference to Section 25 of the Act, 1993 is required

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to be read with Section 29 and further it has to be read with Rule 53 and Second Schedule of Income Tax Act, wherein copy of the order dated 02.07.2009 is required to be furnished to the applicant or whoever were the parties to the proceedings (defaulters).

4. D.R.T. appeal was presented on 23.09.2009 against the order dated 02.07.2009 passed in R.P. No. 53 of 2002. It is submitted that copy of the order dated 02.07.2009 was communicated to the petitioner on 19.08.2009 through Advocate Commissioner and further he had submitted application for issuance of certified copy on 07.09.2009 and the same was received by him on 10.09.2009, therefore, D.R.T. Appeal No. 11 of 2009 filed on 23.09.2009 and it is within 30 days from the date of receipt of certified copy (dated 07.09.2009). It is further submitted that in Appeal No. 11 of 2009, the petitioner has apprised the D.R.T. with reference to Paragraph Nos. L to N. Paragraph Nos. L to N reads as under:-

> *"(L) That in reality all these date are fabricated which can be substantiated from following facts:*
>
> *(i) That when the order was passed on 2.7.2009, why it was not communicated to the appellant for almost 2 months and for the first time the proclamation of sale was dispatched on 2.9.2009.*
>
> *(ii) That when the order was passed on 2.7.2009 why copy for service was given to the*

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Court Commissioner on 19.08.2009 i.e. after a lapse of more than 45 days.

Here it is relevant to mention how the order is being passed by quasi judicial authorities. While Some quasi judicial tribunal fixed a date for pronouncement and pronounce their order on day fixed. Many quest judicial authorities do not pronounce their order. Some publish or notify their order. Some prepare and signs the order and communicate the same to the party concerned. A quasi judicial authority becomes functus officio only when its order is pronounced, or published /notified or communicated (put in course of transmission) to the party concerned.

(M) That unless the Ld. Recovery Officer satisfy that why the order dt. 2.7.2009 was not put in course of transmission for almost 60 days the date of pronouncement of order dt. 2.7.2009 can not be accepted.

(N) That on 2.9.2009 in the daily cause list the R.P. 53 of 2002 was listed. Counsel for appellant appeared before Ld. Recovery Officer. Photocopy of Order dt. 2.7.2009 was hand over to the counsel on 2.9.2009.

5. In order to overcome the delay issue, learned counsel for the petitioner cited Apex Court decision in the case of ***D. Saibaba v. Bar Council of India,*** reported in, ***(2003) 6 SCC 186.*** Paragraph Nos. 10-14 of same reads as under-

> ***10.*** *An identical point came up for the consideration of this Court in Raja Harish Chandra Raj Singh v. Dy. Land Acquisition Officer [AIR 1961 SC 1500 : (1962) 1 SCR 676] . Section 18 of the Land Acquisition Act, 1894 contemplates an application seeking reference to the court being filed within six months from the date of the Collector's award. It was held that "the date of the award" cannot be determined*

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solely by reference to the time when the award is signed by the Collector or delivered by him in his office. It must involve the consideration of the question as to when it was known to the party concerned either actually or constructively. If that be the true position, then placing a literal and mechanical construction on the words "the date of the award" occurring in the relevant section would not be appropriate. It is fair and just that a decision is communicated to the party whose rights will ultimately be affected or who will be affected by the decision. The knowledge, either actual or constructive, of the party affected by such a decision, is an essential element which must be satisfied before the decision can be brought into force. Thus construed, the making of the award cannot consist merely of the physical act of writing an award or signing it or even filing it in the office of the Collector; it must involve the communication of the said award to the party concerned either actually or constructively. A literal or mechanical way of construing the words "from the date of the Collector's award" was held to be unreasonable. The Court assigned a practical meaning to the expression by holding it as meaning the date when the award is either communicated to the party or is known by him either actually or constructively.

11. *The view taken in Raja Harish Chandra Raj Singh case [AIR 1961 SC 1500 : (1962) 1 SCR 676] by a two-Judge Bench of this Court was affirmed by a three-Judge Bench of this Court in State of Punjab v. Qaisar Jehan Begum [AIR 1963 SC 1604 : (1964) 1 SCR 971] . This Court added that the knowledge of the award does not mean a mere knowledge of the fact that an award has been made; the knowledge must relate to the essential contents of the award.*

12. *In Asstt. Transport Commr. v. Nand Singh [(1979) 4 SCC 19] the question of limitation for filing an appeal under Section 15 of*

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the U.P. Motor Vehicles Taxation Act, 1935 came up for the consideration of this Court. It provides for an appeal being preferred "within thirty days from the date of such order". The taxation officer passed an order on 20-10-1964/24-10-1964 which was received by the person aggrieved on 29-10-1964. The appeal filed by him was within thirty days — the prescribed period of limitation, calculated from 29-10-1964, but beyond thirty days of 24-10-1964. It was held that the effective date for calculating the period of limitation was 29-10-1964 and not 24-10-1964.

***13.** In Raj Kumar Dey v. Tarapada Dey [(1987) 4 SCC 398] this Court pressed into service two legal maxims guiding and assisting the court while resolving an issue as to calculation of the period of limitation prescribed, namely, (i) the law does not compel a man to do that which he could not possibly perform, and (ii) an act of the court shall prejudice no man. These principles support the view taken by us hereinabove. Any view to the contrary would lead to an absurdity and anomaly. An order may be passed without the knowledge of anyone except its author, maybe kept in the file and consigned to the record room or the file may lie unattended, unwittingly or by carelessness. In either case, the remedy against the order would be lost by limitation though the person aggrieved or affected does not even know what order has been passed. Such an interpretation cannot be countenanced.*

***14.** How can a person concerned or a person aggrieved be expected to exercise the right of review conferred by the provision unless the order is communicated to or is known to him either actually or constructively? The words "the date of that order", therefore, mean and must be construed as meaning the date of communication or knowledge, actual or constructive, of the order sought to be reviewed.*

Therefore, there is no delay in filing Appeal No. 11 of

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2009.

6. Per-contra, learned counsel for the respondents resisted the aforesaid statements/ contentions of the petitioner that RP No. 53 of 2002 was pending consideration since 2002 whereas the petitioner's counsel filed his appearance on 03.10.2005 by Advocate, Arvind Kumar Jha. Thereafter, he has given his appearance on 23.11.2005 for the second time. Thereafter, even though R.P. No. 53 of 2002 was listed on number of occasions, however, there was no appearance on behalf of petitioner till 02.07.2009. It is further submitted that petitioner was well aware of pendency of RP No. 53 of 2002 and he had engaged Advocate. It was bounden duty of the petitioner or his Advocate to ascertain status of RP No. 53 of 2002 from time to time. It is submitted that petitioner applied for certified copy on 07.09.2009 and which was received by him on 10.09.2009 and D.R.T. Appeal No. 11 of 2009 was filed on 23.09.2009, therefore, dates and events suffice to establish that there is a delay in filing Appeal No. 11 of 2009 before the D.R.T.

7. It is further submitted that the one and only provision applicable to the case in hand, insofar as RP No. 53 of 2002 is concerned, it is Section 25 of the Act, 1993. Section 29

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of Act, 1993 read with Rule 16 of Rules 1993 are not attracted. It is submitted that definition of application under Rule 2(c), it is restricted to Section 19 or Section 31(a) including Section 30(1) of Act, 1993 whereas RP No. 53 of 2002 is in respect of Section 25, therefore, the contention of the petitioner that Section 29 read with Rules 16 is attracted is untenable.

8. It is further submitted that having regard to the conduct of the petitioner that he failed to appear for three years in the RP No. 53 of 2002 and thereafter there was only one appearance on 23.11.2005 and he disappeared from the proceedings. In support of this issue he has cited decision of the Apex Court reported in ***(2010) 5 SCC 23, Chhattisgarh State Electricity Board Vs. Central Electricity Regulatory Commission and Ors.*** Paragraph No.37 reads as under:-

> *"**37.** The issue deserves to be considered from another angle. As mentioned above, Rule 94(2) requires that when the order is reserved, the date of pronouncement shall be notified in the cause-list and that shall be a valid notice of pronouncement of the order. The counsel appearing for the parties are supposed to take cognizance of the cause-list in which the case is shown for pronouncement. If title of the case and name of the counsel is printed in the cause-list, the same will be deemed as a notice regarding pronouncement of order. Once the order is pronounced after being shown in the cause-list with the title of the case and name of the counsel, the same will be deemed to have been communicated to the parties and they can*

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obtain a copy through e-mail or by filing an application for a certified copy."

9. Learned counsel for the respondent-Bank reiterated that there is delay in filing D.R.T. Appeal No. 11 of 2009 having regard to the dates and events. He also vehemently contended that Section 29 of Act, 1993 read with Rule 16 of Rules, 1993 are not attracted in the present case so as to uphold the contention of the petitioner that provisions of Act, 1993 read with Rule 1993 mandate that authority shall provide a copy of the order passed in R.P. No. 53 of 2002 dated 02.07.2009. It is also submitted that Rule 16 is not attracted in the light of the definition of "application" under Rule 2(c) of Rules, 1993. Application is restricted to Section 19, 31-a and 31, in the result, the petitioner is not entitled to the relief sought in the present petition.

10. Heard the learned counsel for the respective parties.

11. In terms of the order dated 06.12.2022, learned counsel for the petitioner was asked to apprise this Court as to whether was there any delay in filing D.R.T. Appeal No. 11 of 2009 insofar as challenge to the order dated 02.07.2009 of Recovery Officer or not? In this regard, learned counsel for the

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petitioner submitted that there is no delay, in fact, order dated 02.07.2009 was not communicated to the petitioner in terms of the manner known to the law. He has relied on Rule 16 of Rules, 1993 read with Section 29 of Act, 1993 and Rule 53, Second Schedule of Income Tax Act, which has not been adhered by the Recovery Officer insofar as communication of the order dated 02.07.2009 passed in R.P. No. 53 of 2002.

12. The aforesaid contentions cannot be appreciated for the reasons that R.P. No. 53 of 2002 is under Section 25 of Act, 1993, therefore, Section 29 and Rule 16 read with Rule 53, Second Schedule of Income Tax Act are not at all attracted. Recovery officer has not decided any application, on the other hand, he has proceeded to pass quasi-judicial order under Section 25 of Act, 1993. Further, the petitioner has virtually misled the appellate authority by filing Appeal No. 11 of 2009 for the reasons that in Paragraph No. 4 of the Appeal, insofar as limitation is concerned, he has stated as under:-

> *"4. Limitation : The appellant further declares that the present appeal is being filed within 30 days from the date on which a copy of the order is issued to appellant."*

13. The aforesaid statement made in the appeal by the petitioner is not appreciable in view of the Apex Court decision in the case of ***Ramesh Chand Sharma vs. Udham Singh Kamal***

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and Ors., reported in, ***(1999) 8 SCC 304,*** Para-5 and Para-7 reads as follows:-

> **"5.** *Section 21 reads as under:*
>
> *"21. Limitation.—(1) A Tribunal shall not admit an application,—*
>
> *(a) in a case where a final order such as is mentioned in clause (a) of sub-section (2) of Section 20 has been made in connection with the grievance unless the application is made, within one year from the date on which such final order has been made;*
>
> *(b) in a case where an appeal or representation such as is mentioned in clause (b) of sub-section (2) of Section 20 has been made and a period of six months had expired thereafter without such final order having been made, within one year from the date of expiry of the said period of six months.*
>
> *(2)****
>
> *(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), an application may be admitted after the period of one year specified in clause (a) or clause (b) of sub-section (1) or, as the case may be, the period of six months specified in sub-section (2), if the applicant satisfies the Tribunal that he had sufficient cause for not making the application within such period."*
>
> *Relying upon the aforesaid provisions, it was contended on behalf of the appellants that the OA filed by the first respondent Udham Singh Kamal was barred by limitation. No application for condonation of delay was filed. In the absence of any application under sub-section (3) of Section 21 praying for condonation of delay, the Tribunal had no jurisdiction to admit and dispose of the OA on merits. It was, therefore, contended that the Tribunal had totally overlooked the statutory provision contained in Section 21 of the Act and, therefore, the*

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impugned order be set aside.

7. On a perusal of the materials on record and after hearing counsel for the parties, we are of the opinion that the explanation sought to be given before us cannot be entertained as no foundation thereof was laid before the Tribunal. It was open to the first respondent to make proper application under Section 21(3) of the Act for condonation of delay and having not done so, he cannot be permitted to take up such contention at this late stage. In our opinion, the OA filed before the Tribunal after the expiry of three years could not have been admitted and disposed of on merits in view of the statutory provision contained in Section 21(1) of the Administrative Tribunals Act, 1985. The law in this behalf is now settled (see Secy. to Govt. of India v. Shivram Mahadu Gaikwad [1995 Supp (3) SCC 231 : 1995 SCC L&S 1148 : (1995) 30 ATC 635]).”

14. Respondents have apprised this Court with reference to dates and events and conduct of the petitioner in RP No. 53 of 2002 as stated supra that during the period from 2002 to 2009 petitioner’s counsel entered appearance on 03.10.2005 and appeared on 23.11.2005, thereafter he disappeared for four years till passing of order on 02.07.2009 in RP No. 53 of 2002 read with the fact that petitioner had submitted certified copy of application on 07.09.2009 and he is in receipt of same on 10.09.2009 whereas D.R.T. Appeal was filed on 23.09.2009, therefore, filing of Appeal No. 11 of 2009 is beyond the limitation period of 30 days, in terms of the Statute. Even the

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Statute does not provide for condonation of delay in filing appeal before the DRT. In order to overcome limitation issue, petitioner has misled the DRT in Appeal No. 11 of 2009, as is evident from Paragraph No. 4 of the Appeal relating to limitation. No doubt he has explained dates and events in Paragraph Nos. L to N in his appeal, however, in Paragraph No. 4 of the limitation column he should have fairly submitted that how the appeal is filed within the time limit with reference to receipt of certified copy. In fact, there is delay of more than one and half month in filing certified copy of the application after disposal of RP No. 53 of 2002 with reference to order dated 02.07.2009. If the real intention of the petitioner is that he is entitled to certify copy or copy of the order through the D.R.T. Registry in terms of Rule 16 of Rules, 1993 read with Section 29 of Act, 1993 and Rule 53, Second Schedule of Income Tax Act, petitioner would not have made application for certified copy. In other words, the aforesaid contention that petitioner is entitled to copy of the order through the Registry of DRT is only an afterthought. Chhattisgarh State Electricity Board case cited supra assists the case of Respondent with reference to the conduct of the petitioner in the case of R.P. and D.R.T.

15. In the light of these facts and circumstances, the

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present petition is liable to be dismissed on the score that petitioner’s DRT Appeal No. 11 of 2009 against the order dated 02.07.2009 is not within the time limit stipulated. On this point, we have already cited the Apex Court decision in the case of ***Avneesh Chandan Gadgil & Anr. Vs. Oriental Bank of Commerce and Ors.*** (supra), the same is aptly applicable in the case in hand, accordingly, the present petition stands dismissed.

(P. B. Bajanthri, J)

(Arun Kumar Jha, J)

Ashish/-
balmukund/-

AFR/NAFR	
CAV DATE	NA
Uploading Date	18.01.2023
Transmission Date	

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