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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ LPA 484/2025, CM APPL. 46020/2025, CM APPL. 46021/2025 &
CM APPL. 46022/2025

**MS VRV LAND DEVELOPERS THROUGH AUTHORIZED
REPRESENTATIVES SH VISHALSHARMA**

.....Appellant

Through: Mr. Vanshul Pali, Adv.

versus

COMPETENT AUTHORITY & ANR.

.....Respondents

Through: None.

**CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA**

**ORDER
30.07.2025**

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1. Present letters patent appeal has been filed assailing the order dated 29.08.2024 (hereinafter referred to as 'Impugned Order') passed by the learned Single Judge dismissing the underlying writ petition bearing W.P.(C) No.11874/2024 titled '*M/s VRV Land Developers vs. Competent Authority & Anr.*', thereby upholding the order dated 21.12.2023 in FPA-ND-641/DLI/2023 of the Appellate Tribunal whereby the appeal was dismissed being time-barred under Section 68-O of the Narcotic Drugs and Psychotropic Substances Act, 1985 (hereinafter referred to as 'NDPS Act, 1985').
2. The only question which needs consideration by this Court is as to



whether under the provision of Section 68-O of the NDPS Act, 1985, the Appellate Tribunal under Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (SAFEMA) could have entertained an appeal beyond 60 days from the date on which the order is served upon an aggrieved person which is inclusive of 15 days provided as the time which was condonable if sufficient cause was shown in not having filed the appeal within 45 days as mandated in proviso to Section 68-O of the NDPS Act, 1985.

3. Learned Single Judge after examining the Judgment of Hon'ble Supreme Court in ***Union of India vs. Popular Construction Co., (2001) 8 SCC 470*** had dismissed the underlying writ petition.

4. The issue arising in the present appeal is well settled and brooks no ambiguity. Once a period of limitation alongwith extended period for condonation of delay is stipulated in a statute, the ordinary law of limitation does not apply. Apart from the judgment of Hon'ble Supreme Court in ***Popular Construction (supra)***, the Hon'ble Supreme Court in ***Singh Enterprises vs. Commissioner of Central Excise, Jamshedpur & Ors., 2008 (3) SCC 70*** had, while dealing with similar provision of the Central Excise Act, 1944, succinctly held in para 8 as under:

“8. The Commissioner of Central Excise (Appeals) as also the Tribunal being creatures of statute are not vested with jurisdiction to condone the delay beyond the permissible period provided under the statute. The period up to which the prayer for condonation can be accepted is statutorily provided. It was submitted that the logic of Section 5 of the Limitation Act, 1963 (in short “the Limitation Act”) can be availed for condonation of delay. The first proviso to Section 35 makes the position clear that the appeal has to be preferred within three months from the date of communication to him of the decision or order. However, if the Commissioner is satisfied that the appellant was prevented by sufficient



cause from presenting the appeal within the aforesaid period of 60 days, he can allow it to be presented within a further period of 30 days. In other words, this clearly shows that the appeal has to be filed within 60 days but in terms of the proviso further 30 days' time can be granted by the appellate authority to entertain the appeal. The proviso to sub-section (1) of Section 35 makes the position crystal clear that the appellate authority has no power to allow the appeal to be presented beyond the period of 30 days. The language used makes the position clear that the legislature intended the appellate authority to entertain the appeal by condoning delay only up to 30 days after the expiry of 60 days which is the normal period for preferring appeal. Therefore, there is complete exclusion of Section 5 of the Limitation Act. The Commissioner and the High Court were therefore justified in holding that there was no power to condone the delay after the expiry of 30 days' period."

[emphasis supplied]

5. In that view of the matter, we find no illegality or infirmity in the impugned order and thus, the appeal is dismissed without any order as to costs.
6. Pending applications if any also stand disposed of.

DEVENDRA KUMAR UPADHYAYA, CJ

TUSHAR RAO GEDELA, J

JULY 30, 2025/rl