

- 4) As per Regulation 13 if the claim is received after 22/02/2024, then the RP after verification of the claim may categorize the claim as acceptable or non-acceptable claim. Accordingly, with respect to the claim received from Office of the Commissioner of Customs, the Applicant after verification of the documents finds it acceptable. It is also submitted that the Committee of Creditors has also approved the Condonation in terms of Regulation 13(1)(c) of the Insolvency and Bankruptcy Board of India (CIRP Regulations), 2016, this Tribunal's affirmation is required.
- 5) Having considered the submissions and upon perusal of the averments made in the Application, this Bench allows the present Interlocutory Application, thereby allowing the condonation of delay of 57 days for filing the claim by Deputy Commissioner of Customs with the Applicant herein.
- 6) With the aforesaid observations, the Interlocutory Application bearing IA No. 3614 of 2024, is disposed of as allowed.

Sd/-

PRABHAT KUMAR
MEMBER (TECHNICAL)

Vedant Kedare

Sd/-

JUSTICE VIRENDRASINGH BISHT
MEMBER (JUDICIAL)