

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL,
PRINCIPAL BENCH, NEW DELHI
Company Appeal(AT)(Insolvency) No. 349 of 2021**

IN THE MATTER OF:

**Assistant Commissioner Central GST
And Central Excise**

...Appellant

Vs

Sonic Watches Ltd.

Respondent

Present:

For Appellant: Ms. Samiksha Godiyal, Advocate

For Respondent

**ORDER
(Through Virtual Mode)**

11.05.2021 Heard learned Counsel for the Appellant. Among other grounds, the issue raised in this appeal is that the Adjudicating Authority erroneously held that statutory bodies are not Operational Creditors.

Let notice be issued on Respondent by Speed Post. Requisites along with process fee, if not filed, be filed by 13.05.2021. If the Appellant provides the e-mail address of Respondent, let notice be also issued through e-mail.

The Appellant has filed I.A. No. 827 of 2021 an Application for condonation of delay in filing the Appeal. We are satisfied the grounds projected in the Appeal. Hence, the application for condonation of delay is hereby condoned.

Let the matter be fixed on **28th June, 2021** under the heading 'For Admission (After Notice)'

**[Justice Jarat Kumar Jain]
Member (Judicial)**

**(V.P. Singh)
Member(Technical)**