

**IN THE SUPREME COURT OF INDIA**  
**CIVIL APPELLATE JURISDICTION**  
**CIVIL APPEAL DIARY NO 35500 OF 2023**

**Department of State Tax**

**... Appellant**

**Versus**

**ZICOM SAAS Pvt Ltd & Anr**

**... Respondents**

**ORDER**

- 1 The period of delay is 142 days which is in excess of the delay which can be condoned in terms of Section 62 of the Insolvency and Bankruptcy Code 2016.
- 2 The Appeal is accordingly dismissed on the ground of limitation.

.....CJI.  
[Dr Dhananjaya Y Chandrachud]

.....J.  
[J B Pardiwala]

.....J.  
[Manoj Misra]

**New Delhi;**  
**April 01, 2024**  
GKA

**S U P R E M E C O U R T O F I N D I A**  
**RECORD OF PROCEEDINGS**

**CIVIL APPEAL Diary No(s). 35500/2023**

**(Arising out of impugned final judgment and order dated 07-02-2023 in CAAT(I) No. 246/2022 passed by the National Company Law Appellate Tribunal)**

**DEPARTMENT OF STATE TAX**

**Petitioner(s)**

**VERSUS**

**ZICOM SAAS PVT. LTD & ANR.**

**Respondent(s)**

**(IA No.58510/2024-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.58507/2024-STAY APPLICATION and IA No.58502/2024-CONDONATION OF DELAY IN FILING APPEAL and IA No.58506/2024-CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS)**

**Date : 01-04-2024 This petition was called on for hearing today.**

**CORAM : HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE MANOJ MISRA**

**For Petitioner(s) Mr. Aaditya Aniruddha Pande, AOR  
Mr. Aditya Krishna, Adv.  
Mr. Siddharth Dharmadhikari, Adv.  
Mr. Bharat Bagla, Adv.  
Mr. Sourav Singh, Adv.**

**For Respondent(s)**

**UPON hearing the counsel the Court made the following  
O R D E R**

- 1 The period of delay is 142 days which is in excess of the delay which can be condoned in terms of Section 62 of the Insolvency and Bankruptcy Code 2016.**
- 2 The Appeal is accordingly dismissed on the ground of limitation.**

**(GULSHAN KUMAR ARORA)  
AR-CUM-PS**

**(SAROJ KUMARI GAUR)  
ASSISTANT REGISTRAR**

**(Signed order is placed on the file)**