

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
AT CHENNAI
(APPELLATE JURISDICTION)

Restoration (AT) (CH) No. 03/2026

IN

Company Appeal (AT) (CH) (INS) No. 206/2025
(IA Nos. 583/2025, 433 & 434/2026)

In the matter of:

Assistant Commissioner

... Appellant

V

**CA Rajendran PR RP of Asten Realtors Pvt. Ltd.
& Anr.**

...Respondents

Present:

For Appellant : Mr. D. Gaurav, Advocate
For Mr. EK. Kumaresan, Advocate
For Respondent : No Appearance

With

Restoration (AT) (CH) No. 05/2026

IN

Company Appeal (AT) (CH) (INS) No. 38/2025
(IA Nos. 142/2025, 504, 505 & 506/2026)

In the matter of:

**Assistant Commissioner, State
Goods and Services Tax Dept.**

... Appellant

V

CA Rajendran PR & Anr.

...Respondents

Present:

For Appellant : Mr. D. Gaurav, Advocate
For Mr. EK. Kumaresan, Advocate

For Respondent : No Appearance

ORDER
(Hybrid Mode)

29.04.2026:

Despite repeated calls, none appears for the Respondent.

These two company appeals are listed for orders on Restoration Application and the supporting Condone Delay Application and the application seeking Condonation of delay in refiling, which have been respectively numbered as Restoration (AT) (CH) No. 03/2026, Condone Delay Application IA No. 433/2026 and delay in refiling being IA No. 434/2026 as preferred in **Company Appeal (AT) (CH) (INS) No. 206/2025**.

Similarly, in the connected company appeal **Company Appeal (AT) (CH) (INS) No. 38/2025**, the Restoration (AT) (CH) No. 05/2026 is supported with a Condone Delay Application being IA No. 504/2026 and IA No. 505 & 506/2026 seeking Condonation of delay in refiling.

After hearing the Ld. Counsel for the Appellant, the Condone Delay Applications filed in support of the Restoration applications would stand allowed for the reasons given therein, and finding the reasons to be justifiable, which is given in para 2 (d) & (e) of the restoration application,

the same would stand allowed. These appeals are directed to be restored to their original number.

These company appeals are directed to be listed on **16.07.2026**.

[Justice Sharad Kumar Sharma]
Member (Judicial)

[Jatindranath Swain]
Member (Technical)

SN/MS/AK