

IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI
PRINCIPAL BENCH

ITEM No. 37
(IB)-786(PB)/2018

IN THE MATTER OF:

Anurag Chandra

.... Petitioner

Vs.

Affinity Beauty Salon Pvt. Ltd.

....Respondent

Order under Section 7 of (IBC) in Liq

Order delivered on 16.07.2024

CORAM:

JUSTICE RAMALINGAM SUDHAKAR

HON'BLE PRESIDENT

SH. AVINASH K. SRIVASTAVA

HON'BLE MEMBER (TECHNICAL)

HEARING THROUGH HYBRID MODE (PHYSICAL & VC)

PRESENT:

For the Liquidator : Adv. Ranjana Roy Gawai Adv. Pervinder
Tanwar Adv. Prateek Gupta Mr. Rohit Sehgal
For the Applicant : Adv. Rosy Banerjee in Appeal-22/2021
For Respondent : Adv. Shubham Singhal , Adv. Shristi Sinha

ORDER

IA-4616/2023

This application has been filed by the Liquidator of Affinity Beauty Salon Pvt. Ltd. seeking following reliefs from the office of Principal Commissioner, CGST, North Delhi. The prayer made in this application reads as follows:-

- a. Pass an order to quash the Show Cause Notice dated 24.06.2023 in so far as it relates to the liquidator of the Corporate Debtor and the Insolvency Professionals appointed by this Hon'ble Tribunal;
- b. Pass an order to quash the order dated 19.05.2023 passed by the Principal Commissioner CGST Delhi (North) in so far as it relates to the liquidator of the Corporate Debtor and the Insolvency Professionals appointed by this Hon'ble Tribunal in proceedings initiated pursuant to the Show Cause Notice dated 24.06.2022;
- c. Pass such other order(s) as this Hon'ble Tribunal may deem fit and proper in the facts and circumstances of the present case and in the interest of justice.

In this matter, we have issued notice on 19.03.2024 which was served upon the Respondent and again on 03.04.2024. Today, when the matter was called,

still there is no representation on behalf of Principal Commissioner, CGST, North Delhi. We find that in quite a number of cases in which the CGST Authority(s) and the Income Tax Authority(s) are made parties, there is no representation on their behalf, nor the replies are filed. This is despite the service of adequate notice upon them. We deem it appropriate to request Department of Legal Affairs, Ministry of Law and Justice to take up the matter suitably with the concerned Income Tax Authority(s) and CGST Authority(s) to nominate senior officers to overview the matters pertaining to NCLT and also to nominate suitable counsels whose names and email ids alongwith their mobile numbers be made available to the NCLT to ensure service of notice upon them thereby enabling them to file their response in the matter.

We say so because we feel it appropriate that for proper adjudication, these departments need to be heard and the matter should not go against them for default of their presence or reply.

A copy of this order be sent to Secretary, Department of Legal Affairs and Secretary, Department of Revenue (concerned departments for Income Tax and CGST Authorities). They are requested to cause necessary action to be taken as above and ensure that concerned Income Tax Authority(s) and CGST Authority(s) send the details of the Officers and Advocates to the Registry of NCLT for placing before us. List this IA on **28.08.2024**.

Appeal (IBC) - 22/2021

Ld. Counsel for the Liquidator appeared through VC and seeks time to complete the pleadings. At request and by consent, list the matter on **28.08.2024**.

IA-2596/2023

At request, list on **28.08.2024**.

**-Sd/-
(RAMALINGAM SUDHAKAR)
PRESIDENT**

**-Sd/-
(AVINASH K. SRIVASTAVA)
MEMBER (TECHNICAL)**

16.07.2024
Lalit