

**IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI**  
**COURT – IV**

**Item No. 413**  
**CP(CAA)91/ND/2022**

**IN THE MATTER OF:**

Shree Durga Home Appliances Private limited ... Applicant  
With  
Summer Cool Home Appliances Limited

**Under Section 230-232 of the Companies Act, 2013.**

**Order delivered on 16.07.2024**

**CORAM:**

**MR. MANNI SANKARIAH SHANMUGA SUNDARAM,**  
**HON'BLE MEMBER (JUDICIAL)**  
**DR. SANJEEV RANJAN,**  
**HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Applicant : Mr. Ramesh Chandra, Adv.  
For the RD : Ms. Jyoti Khurana, Adv.  
For the ITD : Mr. Ruchir Bhatia, SSC,  
Mr. Pratyaksh Gupta, Mr. Annant Mann, JSC  
Mr. Abhijeet Anand, Adv.

**HYBRID HEARING (PHYSICAL & VC)**

**ORDER**

Learned Counsel for the applicant and Learned Counsel for the RD are present through video-conferencing. Learned Counsel for the RD seeks some time to file report. Proxy-Counsel for the Income Tax Department is present through video-conferencing and seeks some time to file report. Two weeks' time is granted to RD and Income Tax Department to file their reports, with copy in advance to the opposite side. Let this matter be posted to 27.08.2024

Sd/-

**DR. SANJEEV RANJAN**  
**MEMBER (TECHNICAL)**

Sd/-

**MANNI SANKARIAH SHANMUGA SUNDARAM**  
**MEMBER (JUDICIAL)**