

DIVISION BENCH

ITEM NO.108

NATIONAL COMPANY LAW TRIBUNAL

ALLAHABAD BENCH

PRAYAGRAJ

CP (CAA) No.03/ALD/2023 IN CA (CAA) No.02/ALD/2023

(Second Motion)

CORAM:

- 1. SHRI PRAVEEN GUPTA,
HON'BLE MEMBER (JUDICIAL)**
- 2. SHRI ASHISH VERMA,
HON'BLE MEMBER (TECHNICAL)**

Date of Order: 11th July, 2024

Attendance-Cum-Order Sheet of the Hearing.

NAME OF THE COMPANY	UTKRISHT MANPOWER PARTNERS PVT. LTD. & ANR. WITH ADHEESHTH HOLDING PVT. LTD.
UNDER SECTION	230/232 OF COMPANIES ACT 2013

COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:

Sh. Rajeev K Goel, Adv. with : *For the Petitioner Companies*
Sh. Ankit Kumar Singh, PCS.
Sh. Ajit Kumar Singh, AOL : *For the O.L., Alld./ RD (NR)*
Sh. Krishna Dev Vyas, Adv. : *For the RoC*
Sh. Gaurav Mahajan, Sr. S.C. : *For the I.T. Deptt.*

ORDER

Ld. Counsels representing their respective parties are present.

- 1.** It is stated by the Ld. Counsel representing the Petitioners/ Applicant Companies No.1 that it is only the Petitioner Company No.1, which is before the jurisdiction of this Tribunal. The Transferor Company No.2 as well as the Transferee Company are before NCLT, Delhi Bench.
- 2.** It is stated by the Ld. Counsel representing the Petitioners that the report on behalf of Income Tax Department has directly been forwarded to the Ld. Counsel representing the petitioners, and therefore the said report has been placed on record by way of an affidavit filed *vide* diary no.1635 dated 07.06.2023. The report of the Income Tax Department is at page no.20 of the said affidavit. The same is taken on record.

-Sd-

-Sd-

3. Ld. Counsel representing the petitioner companies further states that the response of the RD has been received with respect to the Transferor Company No.1, and the same has also been responded by the petitioner no.1 by way of an affidavit filed *vide* diary no.902 dated 23.04.2024. The said affidavit is also taken on record.
4. Arguments heard. Order reserved.

-Sd-
(Ashish Verma)
Member (Technical)

-Sd-
(Praveen Gupta)
Member (Judicial)

11th July, 2024

Kavya Prakash Srivastava
(Stenographer)