

DIVISION BENCH

ITEM NO.112

**NATIONAL COMPANY LAW TRIBUNAL
ALLAHABAD BENCH
PRAYAGRAJ**

**IA NO.419/2022, IA NO.259/2023 & IA NO.246/2024
IN CP (IB) No.354/ALD/2018**

CORAM:

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

Date of Order: 13th May, 2024

Attendance-Cum-Order Sheet of the Hearing.

NAME OF THE COMPANY	EMBEE SOFTWARE PVT LTD V/S SPARTAINFOTECH SOLUTIONS PVT LTD
UNDER SECTION	9 IBC (IN LIQUIDATION)

COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:

Sh. Deep Bisht Adv. : *For the Liquidator*
Ms. Karuna Sharma with : *For the Res. in IA No.419/2022, &*
Sh. Sagar Sharma Adv. : *IA/259/2023*

ORDER

Ld. Counsels representing the parties are present through VC.

IA NO.259/2023

- 1.** This application has been filed under Rule 39 r/w Rule 135 & 11 of the NCLT Rule, 2016.
- 2.** The prayer made in the present application is for seeking permission for cross examination of the RP as well as of the CA who have allegedly prepared the transaction audits.
- 3.** It is stated by the Ld. Counsel representing the applicant that the transaction audits do not truly reflect the correct picture and are therefore, not in accordance with the record. The present application has thus been filed in the context of IA No.419/2022 filed by the liquidator under Section 66 of the Code.

-Sd-

-Sd-

4. The present IA therefore is differed for the same date as IA No.419/2022.

IA No.419/2022

1. The present application has been filed by the RP/liquidator under Section 66 of the Code.
2. As per the request made by the parties, the matter is adjourned for 3rd July, 2024 for further hearing.
3. The other IA No.259/2023 is also to be taken up alongwith the present IA No.419/2022.

IA NO.246/2024

1. This is a second Progress Report filed on behalf of the Liquidator for the period from 01.01.2024 to 31.03.2024, the same is taken on record, subject to just exceptions.
2. Accordingly, IA No.246/2024 stands disposed off.
3. It is also pointed out by the Ld. Counsel representing the liquidator that earlier an IA No.227/2024 has been filed for placing on record the first progress report which was adjourned for today. However, in the cause list the said IA No.227/2024 is not showing up.
4. Accordingly, the Registry is directed to list IA No.227/2024 also alongwith the other IA adjourned for 3rd July, 2024 for further hearing.

-Sd-
(Ashish Verma)
Member (Technical)

-Sd-
(Praveen Gupta)
Member (Judicial)

13th May, 2024

Bipul Kumar Tiwari
(Stenographer)