

**DIVISION BENCH**

**ITEM NO.112**

**NATIONAL COMPANY LAW TRIBUNAL**

**ALLAHABAD BENCH**

**PRAYAGRAJ**

**CP (CAA) No.19/ALD/2023 IN CA (CAA) No.07/ALD/2023**

**(Second Motion)**

**CORAM:**

**1. SHRI PRAVEEN GUPTA,  
HON'BLE MEMBER (JUDICIAL)**

**2. SHRI ASHISH VERMA,  
HON'BLE MEMBER (TECHNICAL)**

**Date of Order: 11<sup>th</sup> July, 2024**

**Attendance-Cum-Order Sheet of the Hearing.**

<b>NAME OF THE COMPANY</b>	<b>AVENUE SALES PVT. LTD. WITH RAYANA PAPER BOARD INDUSTRIES LTD.</b>
<b>UNDER SECTION</b>	<b>230/232 OF COMPANIES ACT, 2013</b>

**COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:**

Sh. N. Gurumurthy FCA : *For the Petitioner Companies*  
with Ms. Aisha Amin, Adv.

Sh. Ajit Kumar Singh, AOL : *For the OL, Alld./ RD (NR)*

Sh. Krishna Dev Vyas, Adv. : *For the RoC*

Sh. Krishna Agarwal, Sr. S.C. : *For the I.T. Deptt.*

**ORDER**

Ld. Counsels representing their respective parties are present.

1. The report on behalf of the Official Liquidator has been filed *vide* diary no.3193 dated 15.12.2023 and is also filed *vide* diary no.3236 dated 19.12.2023.
2. The report of Income Tax Department has been filed with respect to all the three petitioners *vide* diary nos.675, 923 and 1331 dated 14.03.2024, 25.04.2024 and 09.07.2024 respectively.
3. Ld. Authorized Representative for the Petitioner Companies states that according to him, there are no adverse observations and in view thereof there is no undertaking or response is required to be filed.
4. Arguments heard. Order reserved.

**-Sd-**

**(Ashish Verma)  
Member (Technical)**

**-Sd-**

**(Praveen Gupta)  
Member (Judicial)**

**11<sup>th</sup> July, 2024**

*Kavya Prakash Srivastava  
(Stenographer)*