

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**AHMEDABAD**  
**DIVISION BENCH**  
**COURT - I**

ITEM No.203 - IA/403(AHM)2023  
ITEM No.204 - IA/379(AHM)2023  
In  
CP(IB) 383 of 2019

**Proceedings under Section 9 IBC**

**IN THE MATTER OF:**

Kanada Hiren Mahendrabhai  
V/s  
Bansal Infracon Pvt Ltd

.....Applicant

.....Respondent

**Order delivered on 08/05/2024**

**Coram:**

**Mr. Shammi Khan, Hon'ble Member(J)**  
**Mr. Sameer Kakar, Hon'ble Member(T)**

**PRESENT:**

For the Applicant :Mr. Sumit Parikh, Advocate  
For the GST Department :Ms. Ritu Guru, Advocate a.w. Ms. Gitaben G Chauhan,  
State Tax Officer.  
For the Income Tax :Ms. Kinjal Vyas, Proxy Adv for Ms. Maithili Mehta, Adv.

**ORDER**

**IA/403(AHM)2023 & IA/379(AHM)2023**

**IA/403(AHM)2023**

Now a reply on affidavit has been filed by the State Tax Department on 06.05.2024 vide Inward Diary No. 3870 which is taken on record. In para 7 categorically stated that the State Tax Department has no objection, if the necessary order is passed by this Tribunal in the application filed by the liquidator for the dissolution of the Corporate Debtor.

Further, proxy counsel appearing for the Income Tax Department states that they have already initiated proceedings under Section 179 of the Income Tax Act against the directors of the Corporate Debtor and Income Tax Department also have no objection, if the order of dissolution is passed against the Corporate Debtor in the present matter.

Further, learned counsel for the Applicant/Liquidator has also filed ICICI Bank certificate of closure of the liquidation account through purshish vide Inward Diary

No. 3825, same is also taken on record. Liquidation account was closed on 06.03.2024 as per certificate dated 03.05.2024 by the ICICI Bank.

Heard the learned counsel for the applicant, Income Tax Department and State Tax Department. Perused the records.

**The order is reserved.**

**IA/379(AHM)2023**

This is an application filed by the Liquidator for placing on record the Minutes of the 2<sup>nd</sup> SCC Meeting dated 21.03.2023. The same is taken on record, with all just exceptions.

Place the report with the main file for further reference.

With this, **IA/379(AHM)2023** stands disposed of.

Sd/-

**SAMEER KAKAR  
MEMBER (TECHNICAL)**

Sd/-

**SHAMMI KHAN  
MEMBER (JUDICIAL)**