

NATIONAL COMPANY LAW TRIBUNAL  
COURT-V, MUMBAI BENCH

107. IA/2067/2024 IN C.P. (IB)/3749(MB)2018

**IN THE MATTER OF**

Khanna Delta Steel Pvt Ltd  
VS  
Shiv Manufacturing Pipes Pvt Ltd  
Section 9 of the Insolvency & Bankruptcy Code, 2016  
**Order Delivered on 02.05.2024**

CORAM:

MS. REETA KOHLI  
MEMBER (J)

MS. MADHU SINHA  
MEMBER (T)

**Appearance through VC/Physical/Hybrid Mode:**

For the Liquidator: Adv. Aditya Mishra (VC)

For the Respondent:

---

**ORDER**

**I.A. 2067/2024**

The prayer in the I.A. is for extension of liquidation period by 3 months i.e. from 17.01.2024 to 17.04.2024. The Ld. Counsel for the Applicant submits that all the assets have already been sold and proceeds have been distributed. But only because of the pendency of the 2 applications; one under Section 66 and the other Appeal 14/2022; Therefore, the Liquidator has not yet been able to close the matter. The Ld. Counsel for the Applicant further submits that all these I.A.s are posted for 10.05.2024. In addition, the Ld. Counsel submitted that provisioning for EPFO in Appeal 14/2022 of an amount of Rs. 26 Lakhs approximately has already been made.

In view of the above submissions, the I.A. is **allowed** and disposed of.

Sd/-  
MADHU SINHA  
Member (Technical)  
Shubham

Sd/-  
REETA KOHLI  
Member (Judicial)