

**IN THE NATIONAL COMPANY LAW TRIBUNAL
BENGALURU BENCH, BENGALURU**

[Through Physical hearing/VC Mode (Hybrid)]

**ITEM No.18
I.A.No.145/2024 in
C.P. (IB)No.180/BB/2023**

IN THE MATTER OF:

M/s. Etisalat Software Solutions Pvt. Ltd. ... Petitioner

Order under Section 60 of Insolvency & Bankruptcy Code, 2016

Order delivered on: 08.07.2024

CORAM:

**SH. K. BISWAL
HON'BLE MEMBER (JUDICIAL)**

**SH. MANOJ KUMAR DUBEY
HON'BLE MEMBER (TECHNICAL)**

PRESENT:

For the Applicant in I.A.145/2024 : Shri Ganesh R. Ghale
For the RP : Shri Balady Shekhar Shetty

ORDER

I.A.No.145/2024:

1. This Application has been filed by the Deputy Commissioner of Income Tax (Applicant), U/s.42 and 60(5) of the IBC, 2016 R/w. Rule 11 of the NCLT Rules, 2016 and Regulations 29(2) of the IBBI Regulations, 2017, against M/s. Etisalat Software Solutions Pvt. Ltd. & Anr. (Respondents), seeking to set aside the impugned Order dated 29.11.2022 passed by the 2nd Respondent rejecting the claim of the Applicant and to condone the delay of 758 days in submission of the claim by the Applicant before the 2nd Respondent in the voluntary Liquidation proceedings of the 1st Respondent.
2. Heard the Ld. Counsel appearing for the Parties.
3. It is stated that the 1st Respondent has to pay the total outstanding dues of Rs.23,61,09,987/- (Tax: Rs.21,36,80,615/- Interest Rs.2,24,29,372/-) for Assessment Years 2017-18, 2018-19 and 2014-15.
4. The Applicant sent notices to the 1st Respondent demanding payment of outstanding dues. Despite these notices being duly served, the 1st Respondent failed to pay the liability. Subsequently, Applicant became aware for the first time that 1st Respondent was currently undergoing

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Voluntary Liquidation process under the IBC pursuant to the letters issued by the 2nd Respondent on 23.11.2020.

5. Since the Applicant received the said information only on 23.11.2020, the Applicant could not send Form-C within the stipulated time of 23.11.2019. Further, though the Respondent No.2 has submitted that the Applicant office was intimated by Speed Post on 13.11.2019, no such record is available in his office. The Applicant was aware of the liquidation process only based on the communication dated 23.11.2020.
6. Thereafter, Applicant has filed a claim before the 2nd Respondent in Form-C on 16.12.2021. In response, the 2nd Respondent has sought certain clarification regarding the claim and also informed that the claim has been received after more than 2 years of delay. Subsequently, the 2nd Respondent has intimated to the Applicant vide letter dated 29.11.2022 the claim of the Applicant's has been rejected on the ground that the same was filed belatedly and the claim were not crystalized on the liquidation commencement date. Hence this Application has been filed.
7. Ld. Counsel appearing for the Respondent Nos.1 & 2 has filed Statement of Objections *vide* Diary No.1108 dated 20.02.2024, and the same is taken on record.
8. In the circumstances and for the reasons mentioned in the Application, the instant I.A.No.145/2024 is hereby deposed of by setting aside the Order dated 29.11.2022 and the delay of 758 days in submission of the claim by the Applicant before the 2nd Respondent is condoned.
9. Accordingly, **I.A.No.145/2024 is disposed of.**

C.P. (IB)No.180/BB/2023:

1. Heard the Ld. Counsels appearing for the Parties.
2. Ld. Counsel for the I.T. Department requests further time to file its report. Therefore, finally two weeks' time is granted to the I.T. Department to file its report.
3. List the case on **31.07.2024.**

-Sd-

**MANOJ KUMAR DUBEY
MEMBER (TECHNICAL)**

-Sd-

**K. BISWAL
MEMBER (JUDICIAL)**