

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**CHANDIGARH (COURT – II)**  
***(Through Hybrid Mode)***

**Item No. 108**

**CP (CAA) No. 77/Chd/J&K/2022**  
**(2nd Motion)**

**IN THE MATTER OF:**

**Gupta Car Clinic Pvt. Ltd.**

**...Transferor Company**

**And**

**Gupta Spares Industries Pvt. Ltd.**

**...Transferee Company**

**Under Section: 230-232 CA 2013**

**Order delivered on 26.04.2024**

**CORAM:**

**SHRI. SATYA RANJAN PRASAD,**  
**HON'BLE MEMBER (T)**

**SHRI. P.S.N. PRASAD,**  
**HON'BLE MEMBER (J)**

**PRESENT:**

**For the Petitioner** : Mr. Nahush Jain, Advocate

**For the RD** : Mr. Vineet Khatri, Company Prosecutor

**ORDER**

Heard the submissions made by the Ld. counsel for the petitioner. The management and ownership is the same and proposal is for the commercial convenience of the business.

The Company Prosecutor for the RD is present and submitted that they have no specific observations/ objections regarding the proposal of the petitioner. The counsel for the petitioner has submitted that the appointed date is 01.04.2022. The counsel for the petitioner has further submitted that

with regard to appointed date the Tribunal may exercise its discretion and consider to fixed appointed date.

The counsel for the petitioner has also submitted that he has filed response to the report of Income Tax Department vide diary No. 02569/9 dated 16.04.2024. The same is taken on record.

Let this matter be posted for final arguments on 17.05.2024.

Sd/-

**(SATYA RANJAN PRASAD)**  
**HON'BLE MEMBER (T)**

Sd/-

**(DR. P.S.N. PRASAD)**  
**HON'BLE MEMBER (J)**