

**THE NATIONAL COMPANY LAW TRIBUNAL  
CHANDIGARH BENCH, CHANDIGARH**

**Item 37**

**CP(CAA) No.56/Chd/Pb/2022  
(2<sup>nd</sup> Motion)**

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

**In the matter of:-**

Aessen Pvt. Ltd.

...Transferor Company

With

Cinicot Pvt. Ltd.

...Transferee Company

**Present:-** Mr. Dhritiman Bhattacharyya with Ms. Deeti Ojha, Advocates for the petitioners.  
Mr. Krsihan Paul Dutt, Senior Technical Assistant for ROC Chandigarh.  
Mr. Yogesh Putney, Senior Standing Counsel with Mr. Yatin Chadha Advocate for Income Tax Department.

Compliance Affidavit has been filed by the learned counsel for the applicant vide diary No.01807/4 dated 10.02.2023. The same is taken on record. The Report of Income Tax Department has been filed vide Diary No.906 dated 24.01.2023. The same is also taken on record. Learned counsel for the applicant has stated that there is no specific observations against the demerger by the Income Tax Department and by the RD authority. Learned counsel for the ROC has stated that the report has been e-filed. Let the hard copy of the same be filed after receiving the same from the RD Office. Order reserved.

Sd/-  
**(Subrata Kumar Dash)**  
**Member (Technical)**

Sd/-  
**(Harnam Singh Thakur)**  
**Member (Judicial)**

February 28, 2023  
PRF