

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

**Item No. 103**

**CP (CAA) No. 63/Chd/Pb/2022**  
**(2<sup>nd</sup> Motion)**

**IN THE MATTER OF:**  
**Aqua Systems Pvt. Ltd.**

...

**Petitioner Company**

**With**

**Jupiter Aqua Lines Ltd.**

...

**Transferee Company**

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

**Order delivered on 19.04.2024**

**CORAM:**

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

**PRESENT:**

**For the Income Tax Department** : Mr. Yogesh Putney, Senior Standing Counsel.

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

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

**For the Official Liquidator** : Mr. Edward Augustine George, Advocate.

**ORDER**

The learned counsel for the Income Tax Department has submitted that they have filed their report.

Since the Member (Technical) is not present at the time of the hearing of the matter and also refused to attend the Court. Upon hearing the submissions made by the counsels and with the consent of the counsels, this matter is adjourned to 26.04.2024.

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