

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

**Item No. 30
CP(CAA) No. 83/Chd/Pb/2022
(2nd Motion)
Under Section 230-232, CA 2013**

In the matter of:-

Lotus Business & Ventures Pvt. Ltd. & Ors. ...Transferor Companies
With

Citrus Global Brands Ltd.Transferee Company

Present :

Mr. Anand Chibbar, Senior Advocate with Mr. Vaibhav Sahni, Advocate for the applicant companies.

Dr. Sukant Gupta, Senior Standing Counsel with Mr. Vaibhav Gupta, Advocate for Income Tax Department.

Affidavit filed by applicant company Nos. 1 to 3 vide diary No. 02715/3 and affidavit filed by transferee company vide diary No. 02715/4, both dated 27.02.2023, are taken on record. Compliance affidavits filed by the applicant companies by diary Nos. 02382/01 and 02382/2, both dated 14.02.2023 are also taken on record. RD's report filed by diary No. 02715/2 dated 21.02.2023 is taken on record. OL's report filed by diary No. 02715/01 dated 07.02.2023 is also take on record.

It is stated by learned counsel for the Income Tax Department that there is no material objection to the proposal of resolution. They are directed to file hard copies of their reports with Registry within one week.

Heard. Order reserved.

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

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

March 06, 2023
VN