

THE NATIONAL COMPANY LAW TRIBUNAL  
CHANDIGARH BENCH, CHANDIGARH

Item 16

CA No. 153/23

In

CP(CAA) No. 13/Chd/Hry/2023

(2<sup>nd</sup> Motion)

Under Section 230-232, CA 2013 & R 11 NCLT

**In the matter of:-**

Pepsico India Holdings Pvt. Ltd.

...Transferor Company

With

Pepsico Panimex Inc. & anr.

...Transferee Company

**Present:** Mr. Anirudh Dass with Mr. Atul V. Sood, Advocates for the Petitioner.  
Ms. Gauri Neo Rampal, Senior Standing Counsel for the Income Tax  
Department.

Heard. Learned counsel for the applicant has filed the brief note in  
pursuance of order dated 16.08.2023 vide Diary No. 00965/7 dated 21.08.2023. The  
same is taken on record. Order Reserved.

Sd/-

**(Subrata Kumar Dash)**  
**Member (Technical)**

August 23, 2023

PKA

Sd/-

**(Harnam Singh Thakur)**  
**Member (Judicial)**