

**IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI**  
**COURT-III (Special Bench)**

**Item No.205**  
CAA-10(ND)/2022

**IN THE MATTER OF:**

M/s. Moria Tea Estate Ltd. And. M/s. Marvel Global Ltd.

.... **APPLICANT/PETITIONER**

**SECTION**

**U/s 230-232**

**Order delivered on 06.03.2023**

**CORAM:**

**SHRI BACHU VENKAT BALARAM DAS, HON'BLE MEMBER (JUDICIAL)**

**SHRI RAHUL BHATNAGAR, HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Applicant : SP Singh Chawla, Advocate

For the IT Department : Mr. Puneet Rai Senior Standing Counsel along with  
Ms. Madhavi Shukla and Mr. Ashvini Kumar Junior  
Standing Counsel for Income Tax Department and  
Mr. Nikhil Jain Advocate

For the RD : Ms. Shankari Mishra, Advocate for RD

**ORDER**

Heard Ms. Madhavi Shukla appearing for the Income Tax Department prays for further time to file report with respect to Transferor Company No. 3 and Transferee Company. One week time granted as a last and final opportunity to the Income tax Department to file its report with respect to Transferor Company No. 3 and Transferee Company, failing which, final orders will be passed in the matter on the next date of hearing.

List the matter on **13.03.2023**.

Sd/-

**(RAHUL BHATNAGAR)**  
**MEMBER (TECHNICAL)**

Sd/-

**(BACHU VENKAT BALARAM DAS)**  
**MEMBER (JUDICIAL)**