

IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI
COURT-VI

Item No. 613
IB-413(ND)/2020

IN THE MATTER OF:
M/s. R.G. Luthra and Co.

...PETITIONER

Vs.

M/s. Abag HITEch Education Ltd.

...RESPONDENT

Section
U/s 9 of IB Code, 2016

Order delivered on 24.05.2023
(Virtual Hearing)

Coram:
SHRI BACHU VENKAT BALARAM DAS, HON'BLE MEMBER (JUDICIAL)
SHRI RAHUL BHATNAGAR, HON'BLE MEMBER (TECHNICAL)

PRESENT:

For the Petitioner/Operational Creditor :

For the RP

:Mr. Rupesh Tyagi alongwith Ms. Rajni Negi, Adv.

For IT Department

:Mr. Kunal Sharma (Sr. Standing Counsel), Ms. Zehra Khan (Jr. Standing Counsel), Mr. Sushrut Meena, Advocates

For the Applicant

:Ms. Adya Singh, Adv. in IA/4407/2021

For the Respondent/Corporate Debtor

:Mr. Rishi dewan advocate for respondent no.1 in ia/680/2021 and ia/4077/2020., Mr. Ankit Sibbal, Adv for R2 - IA No. 680 & 4077

ORDER

IA/924/2021 & IA/1655/2021

We have heard the Counsel for the Resolution Professional. Counsel has appeared on behalf of the Income Tax Department. The Counsel for the Resolution Professional has submitted that due to the non-cooperation of the Income Tax Department, the entire CIRP process has been very severely disrupted and he is forced to keep on seeking extension of CIRP period from this Tribunal. We are distressed at this situation because under the

circumstances we have to consider giving extension even beyond what has been provided for under the IBC. We are constrained to mention that the Income Tax Department is not fulfilling its responsibility as a Government Department and the concerned officers are completely remiss in duty cast upon therein under law. Counsel for the Resolution Professional has also submitted that representative of the Income Tax Department does not appear in the CoC meetings and since they hold over 99% share of the CoC, the CoC is dysfunctional and cannot take any decision either of going in for Resolution Plan or of Liquidation. In other words, there is a complete stalemate of process of CIRP. We are constrained in these circumstances to issue notice to the concerned Assessing Officer and his supervising Commissioner to appear before us and explain as to why because of their negligence the process under law has been so severely undermined. Counsel for the Income Tax Department will indicate the names of the above officers to the Court Officer within 3 days and the copy of the order will be communicated to those concerned officers. List this matter on **06.06.2023** alongwith all the IAs.

Sd/-
(Rahul Bhatnagar)
Member (T)

Sd/-
(Bachu Venkat Balaram Das)
Member (J)