

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

**Item No. 606**  
**CAA-40/PB/2021**

**IN THE MATTER OF:**

**M/s. Lena Buildcon Pvt. Ltd. and**  
**M/s. Paddock Probuild Pvt. Ltd.**

**...APPLICANT**

**Section**

**U/s 230-232**

**Order delivered on 13.03.2023**  
**(Virtual Hearing)**

**Coram:**

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

**PRESENT:**

**For the Petitioner/Applicant**

**For the RD**

**For the OL**

**For the Income Tax Department**

**:Mr. Kartikeya Goel, Adv**

**:Ms. Niharika Tanwar, Adv.**

**:Ms. Hemlata Rawat**

**:Mr. Ruchir Bhatia Sr. Standing  
Counsel, Mr. Shlok Chandra Jr.  
Standing Counsel alongwith Mr.  
Keshav Garg Advocate**

**ORDER**

We have heard the Counsel for the Applicant. Counsel for the OL has also appeared. The report of the OL in on record. The Counsel has submitted that they have certain observations, however no objections to the scheme proposed by them. The Counsel for the Income Tax Department has also appeared and sought 2 weeks' time to file the report with respect to the Transferor Company. The report of the Income Tax Department with respect to the Transferee Company has been filed and is on record. Proxy Counsel for the RD has appeared in person and sought one week time to see that the report of the RD comes on the e-portal of the Tribunal. Therefore, post this matter after 2 weeks. List on **27.03.2023**.

**Sd/-**  
**(Rahul Bhatnagar)**  
**Member (T)**

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