

IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI

SPECIAL BENCH

COURT-VI

**Item No. 109
CAA-44/ND/2020**

IN THE MATTER OF:

M/s. Braking Wave Software Pvt. Ltd. & Others

...PETITIONER

Section

Under Section 230-232

**Order delivered on 19.08.2020
(Virtual Hearing)**

Coram:

SHRI P.S.N. PRASAD, HON'BLE MEMBER (JUDICIAL)

DR. V.K. SUBBURAJ, HON'BLE MEMBER (TECHNICAL)

For the Petitioner

:Ms. Nitu Poddar, Adv.

For the Income Tax Department

**:Mr. Dinesh Sharma, Proxy
Counsel.**

For the RD/OL

:Ms. Tania Sharma, Adv.

ORDER

Heard the submissions made by the Authorized Representative of the Petitioner as well as Proxy Counsel for the Income Tax Department. Order is reserved in this matter.

-sd-

**(V.K. Subburaj)
Member (T)**

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**(P.S.N. Prasad)
Member (J)**

(Meenu)