

**IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI**  
**COURT-V**

**Item No.-514**

CP (CAA) No.-40/230/232/ND/2022

**IN THE MATTER OF:**

Puresoftware Pvt. Ltd. And Puresoft Technologies Pvt. Ltd. ....**Applicant**

**SECTION**

U/s 230-232

**Order delivered on 15.03.2023**

**CORAM:**

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

**DR. BINOD KUMAR SINHA,**  
**HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Applicant : Mr. Ravi Sharma, Adv.

For the Respondent :

For the IT Deptt. : Mr. Puneet Rai, Mr. Nikhil Jain, Adv.

For the RD : Ms. Shankari Mishra, Adv.

**ORDER**

Heard the arguments advanced by Ld. Counsel for the Petitioners and also proxy counsel for the RD and proxy counsel for the Income Tax Department. Order in this matter is **reserved**.

**S/d-**  
**(DR. BINOD KUMAR SINHA)**  
**MEMBER (T)**

**S/d-**  
**(P.S.N PRASAD)**  
**MEMBER (J)**