

IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI
COURT-III

Item No.305

IA(Com.A)-3/2023

In

CAA-99/ND/2021

IN THE MATTER OF:

M/s. Flora Distributors Pvt. Ltd. And Precious Tradeways Pvt. Ltd.

.... APPLICANT/PETITIONER

SECTION

U/s 230-232

Order delivered on 05.02.2024

CORAM:

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

SHRI ATUL CHATURVEDI HON'BLE MEMBER (TECHNICAL)

PRESENT:

For the Applicant : Mr. Vijay Kumar Gupta, CA

For the I.T. Department : Mr. Ruchir Bhatia Sr. SC & Mr. Pratyaksh Gupta Jr.
St. Counsel with Mr. Ashish Kumar, Advocate for the
Income Tax Department

ORDER

CAA-99/ND/2021:-

The Income Tax Department has not filed any report despite several opportunities being granted. The Applicant has filed an undertaking with respect to Transferor Company No. 1 to 6 and the Transferee Company stating therein that all Income Tax dues, if any, shall be paid. Ld. Counsel appearing for the Income Tax Department seeks further time to file report. We are not inclined to grant any further time.

Orders in **CAA-99/ND/2021** and **IA(Com.A)-3/2023** are reserved.

-SD-

(ATUL CHATURVEDI)
MEMBER (TECHNICAL)

-SD-

(BACHU VENKAT BALARAM DAS)
MEMBER (JUDICIAL)