

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

Item No.211
CAA-79(ND)/2020

IN THE MATTER OF:

Oswal Exports Pvt. Ltd. and 2.SKA Holdings Pvt. Ltd. (Earlier SKA Holdingd Ltd.)
... **APPLICANT/PETITIONER**

SECTION

U/s 230-232

Order delivered on 27.02.2023

CORAM:

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

SHRI ATUL CHATURVEDI HON'BLE MEMBER (TECHNICAL)

PRESENT:

For the Applicant : Mr. Saurabh Kalia, Mr. Sarvik Singhai, Ms. Srishti Aggarwal, Advocates
For the IT Department : Mr. Zoheb Hossain, Sr. Standing Counsel, Mr. Parth Semwal Adv. & Mr. Sanjeev Menon Adv, Jr. Standing Counsel for Revenue
For the OL : Ms. Hemlata Rawat, Mr. Aayushmaan Vatsyayana, Counsel for OL
For the RD : Ms. Shankari Mishra, Counsel for RD

ORDER

Heard Mr. Saurabh Kalia, Ld. Counsel appearing for the Petitioner. Ld. Counsel appearing for the Income Tax Department and Ms. Shankari Mishra, Ld. Counsel appearing for the RD.

The parties are directed to file brief written submissions alongwith case laws, if any, within one week.

Order **reserved.**

Sd/-

(ATUL CHATURVEDI)
MEMBER (TECHNICAL)

Sd/-

(BACHU VENKAT BALARAM DAS)
MEMBER (JUDICIAL)