

**IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI**

**SPECIAL BENCH**

**COURT-IV**

**Item No. 102  
CAA-07/230/232/ND/2020**

**IN THE MATTER OF:**

**Open Technologies India Pvt. Ltd. and  
ESQ Management Solutions India Pvt. Ltd.**

**...APPLICANT**

**Section**

**Under Section 230-232**

**Order delivered on 01.06.2020**

**Coram:**

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

**MS. SUMITA PURKAYASTHA, HON'BLE MEMBER (TECHNICAL)**

**For the Applicant/Petitioner**

**For the RD/OL**

**For the I.T. Department**

**:Mr. Rajeev K. Goel, Advocate**

**:Ms. Tania Sharma, Advocate**

**:Mr. Sunil Aggarwal, Advocate.**

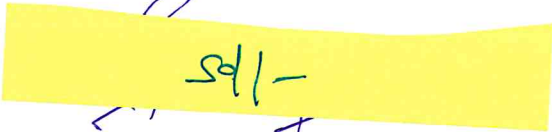
**ORDER**

Heard the submissions made by the Learned Counsels for the Petitioner and RD/OL as well as Learned Counsel for the Income Tax Department. The Learned Counsel for the RD/OL have submitted that they have no objection to the proposed scheme of amalgamation. The Learned Counsel for the Income Tax has submitted that there are no outstanding income tax dues as on date and also relied upon the Supreme Court decision reported in *Department of Income Tax v. Vodafone, 2015/16 SCC 629*.

Order in this matter is reserved.

  
sd/-

**(Sumita Purkayastha)  
Member (T)**

  
sd/-

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

(Meenu)