

SPECIAL BENCH

ITEM NO.113

**NATIONAL COMPANY LAW TRIBUNAL
ALLAHABAD BENCH
PRAYAGRAJ**

CP (CAA) No.13/ALD/2023 IN CA (CAA) No.20/ALD/2023
(Second Motion)

CORAM:

- 1. SHRI PRAVEEN GUPTA,
HON'BLE MEMBER (JUDICIAL)**
- 2. SHRI UMESH KUMAR SHUKLA,
HON'BLE MEMBER (TECHNICAL)**

Date of Order: 6th June, 2024

Attendance-Cum-Order Sheet of the Hearing.

NAME OF THE COMPANY	ANTARCTICA FINVEST PVT. LTD. WITH HELP-LINE SECURITIES PVT. LTD.
UNDER SECTION	230/232 OF COMPANIES ACT 2013

COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:

Sh. Kartikeya Goel, Adv. : *For the Petitioner Companies*
Sh. Ajit Kr. Singh, AOL : *For the O.L., Allahabad*
Sh. Anurup Dutta, Proxy for : *For the RoC*
Sh. Shivendra Bahadur Singh, CGSC
Sh. Niraj Kumar Singh, Adv. for : *For the I.T. Deptt.*
Sh. Gaurav Mahajan, Sr. S.C.

ORDER

Ld. Counsels representing their respective parties are present.

- 1.** Ld. Counsel representing the Income Tax Department states that some direct communication with respect to the report of the Income Tax Department has been sent to the Registry of this Tribunal.
- 2.** We find that, in some of the cases, the concerned Income Tax Department are directly sending the reports in the Registry of this Tribunal without the same being intimated or sent to the Ld. Counsel, who is representing the Income Tax Department itself in that matter. And therefore the reports are filed without any supporting affidavits.

-Sd-

-Sd-

3. We therefore deem it appropriate to advise the concerned Income Tax Department to send the relevant reports to the Ld. Counsel representing the Income Tax Department, so that the said reports be filed along with supporting affidavits in the Registry of this Tribunal.
4. The Principal Chief Commissioner Income Tax, Lucknow is also requested to issue communication in this context to all of its offices within his jurisdiction, so that reports are filed through the counsel representing the Department in the matters with supporting affidavits.
5. Therefore, let the affidavit on behalf of the Income Tax Department be filed by the Ld. Counsel representing the Income Tax Department within a period of two weeks by serving an advance copy to the other side.
6. Let the matter be adjourned for final hearing on 11th July, 2024 before the Regular Bench.

-Sd-
(Umesh Kumar Shukla)
Member (Technical)

-Sd-
(Praveen Gupta)
Member (Judicial)

6th June, 2024

Kavya Prakash Srivastava
(Stenographer)