

IN THE NATIONAL COMPANY LAW TRIBUNAL, AHMEDABAD
COURT - 2

ITEM No 3- IA 770 of 2022
In
CP(IB) 325 of 2020

Proceedings under Section 9 IBC

IN THE MATTER OF:

Royale King Fashions Pvt Ltd
V/s
S D Retail Pvt Ltd

.....Applicant

.....Respondent

Order delivered on ..27/09/2022

Coram:

Dr. Deepti Mukesh, Hon'ble Member(J)
Ajai Das Mehrotra, Hon'ble Member(T)

PRESENT:

For the Applicant : Mr. Tushav Hemani, Sr. Adv. a/w. Mr. Nipun Singhvi, Adv.
For the Respondent : Mr. Ravi Pahwa, Adv. a/w. Mr. Yash Tandon, Adv.

ORDER

IA 770 of 2022

Application is filed by original corporate debtor seeking to implead GST Department as respondent no. 2 in the main IB application. Heard Learned Sr. Counsel for the applicant and corporate debtor. Learned Sr. Counsel placed reliance on the IBBI notification dated 14.06.2022, and further states that for effective adjudication of Section 9 application this notification is brought in, hence, the GST Department is required to be impleaded to check the veracity / genuinity of the transactions between the parties with respect to supply of goods. Learned Counsel for the respondent herein the original operational creditor objects to the application stating that impleadment is not required while adjudicating Section 9 application. He further submits that, if any documents are required by the Bench, the same will be filed at appropriate time. He further states that pleadings are complete, the matter is listed for hearing and this issue can be argued during hearing of main application. After hearing both the sides, we are of the view that at this stage no impleadment of GST Department in application under Section 9 is required, hence, we reject the application.

Application is rejected and disposed of.

-sd-

**AJAI DAS MEHROTRA
MEMBER (TECHNICAL)**

-sd-

**DR. DEEPTI MUKESH
MEMBER (JUDICIAL)**