

**IN THE NATIONAL COMPANY LAW TRIBUNAL
SPECIAL BENCH, BENGALURU
(Through web-based video conferencing platform)**

**ITEM No.07
I.A. Nos.460, 485/2022,
373, 414/2024 in
C.P. (IB)No.244/BB/2018**

IN THE MATTER OF:

M/s. Dena Bank ... Petitioner
Vs.
M/s. Kavveri Telecom Infrastructure Limited ... Respondent

Order under Section 7 of IBC, 2016

Order delivered on 31.05.2024

CORAM:

**JUSTICE (RETD.) T. KRISHNAVALLI
HON'BLE MEMBER (JUDICIAL)**

**SHRI MANOJ KUMAR DUBEY
HON'BLE MEMBER (TECHNICAL)**

PRESENT:

For the Liquidator/Applicant in
IAs.460, 485/2022 & 373/2024 : Shri T. Ravichandran
For the Applicant in IA. 414/2024 : Appeared

ORDER

I.A. No.373 of 2024:

1. The present Application has been filed by the Liquidator under Section 15, 30, 31 & 31A of the IBBI (Liquidation Process Regulations) 2016 and Rules 11 of the NCLT Rules, 2016 seeking to take on record the 09th progress report for the quarter 01.01.2024 to 31.03.2024 of the Corporate Debtor, Kavveri Telecom Infrastructure.
2. Heard the Ld. Counsel for the Applicant-Liquidator.
3. In the circumstances, and for the reasons mentioned in the Application, the instant I.A. is hereby allowed by taking on record the 09th progress report for the quarter 01.01.2024 to 31.03.2024.
4. Accordingly, **I.A.No.373 of 2024 stands disposed of.**

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I.A. No. 414 of 2024:

1. The present Application has been filed by the Assistant Commissioner of Income Taxes under Section 42 and 60(5) of the IBC, 2016 r/w Section 5 of the Limitation Act, 1963, and Rule 11 of the NCLT Rules, 2016 seeking to set aside the impugned Order dated 27.04.2024 passed by the Respondent rejecting the claim of the Applicant and further seeking to condone the delay of 744 days (09.03.2022 to 21.03.2024) in submission of claim by the Applicant before the Respondent in the Liquidation process of the Company.
2. Heard the Ld. Counsel for the Applicant.
3. In the circumstances, and for the reasons mentioned in the application and since the liquidation process is still going on, the instant I.A. is allowed as under:
 - a. The delay in submitting the claim by the Applicant is condoned;
 - b. The Liquidator is directed to consider the claim of the Applicant in accordance with the Code and Regulations made thereunder and to pass an appropriate order within one week from the date of receipt of this order and communicate the same to the Applicant forthwith thereafter;
4. **Accordingly I.A. No.414 of 2024 stands disposed of.**

I.A.Nos.460 & 485/2022:

1. Heard the Ld. Counsel for the Applicant.
2. List the IAs on **01.07.2024.**

-Sd-
(MANOJ KUMAR DUBEY)
MEMBER (TECHNICAL)

-Sd-
(T. KRISHNAVALLI)
MEMBER (JUDICIAL)

Anishma