

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

**ITEM No.15
C.P. (IB) No.80/BB/2023**

IN THE MATTER OF:

M/s. Xora Software Systems Pvt. Ltd.	...	Petitioner
Vs.		
ROC, Karnataka	...	Respondent

Order under Section 59(7) of IBC, 2016

Order delivered on 06.02.2024

CORAM:

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

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

PRESENT:

For the Liquidator : Ms. Bhavana J. Chakragiri, PCS

ORDER

1. Heard the Ld. PCS appearing for the Liquidator.
2. Ld. PCS for the Liquidator has filed a compliance memo vide Diary No.5574 dated 03.11.2023 enclosing the TDS payment challan for payment to Foreign Company. However, it is noticed that TDS Certificate does not relate to any TDS made for payment to a Foreign Company, but was for payment to a local person for Professional service. Therefore, clarification may be furnished in respect of this within a period of one week.
3. For further consideration, list the case on **23.02.2024**.

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

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