

**NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH, COURT – II
CHENNAI**

ATTENDANCE CUM ORDER SHEET OF THE HEARING OF NATIONAL COMPANY LAW TRIBUNAL, CHENNAI BENCH, HELD ON 18-06-2024 AT 10.30 A.M. THROUGH VIDEO CONFERENCING:

**PRESENT : SHRI. JYOTI KUMAR TRIPATHI, HON'BLE MEMBER (JUDICIAL)
SHRI. RAVICHANDRAN RAMASAMY, HON'BLE MEMBER (TECHNICAL)**

APPLICATION NUMBER : IA/IBC/1891/2023

PETITION NUMBER : CP/IB/129/2018

NAME OF THE APPLICANT : State of Tamil Nadu Commercial Taxes & Registration Dept,

**NAME OF THE RESPONDENT(S) : CA.S.Palaniappan, (Liquidator)
M/s.Nathella Sampath Jewellery Pvt Ltd**

UNDER SECTION : Sec 42 of IBC, 2016

ORDER

Ld. Counsel Mr. G. Dinesh Kumar for the Applicant. Ld. Counsel Mr. R. Sanjeev for the Respondent.

In this case we find that the Applicant has only filed appeal against the rejection order passed by Liquidator dated 09.05.2022. There was an earlier rejection of the Liquidator dated 19.11.2020 which has not been appealed. The Applicant has filed this Application seeking relief against the Liquidator. Liquidator in his order dated 09.05.2022 stated that the deadline for filing the return has already passed and therefore the claim is not admissible. We find that the claim pertains to order passed by the Asst. Commissioner(ST), Nandanam Assessment Circle dated 21.03.2022 for an amount of Rs.44,39,699/-. This order has been passed post CIRP and liquidation period and therefore the amount has not crystallized prior to initiation of CIRP. Therefore the claim of the appellant which crystallised post CIRP / Liquidation is not allowable on merits. Therefore the Application is dismissed as devoid of merits.

Contd ... 2

/2/

Liberty is granted to the Applicant to file separate Application to deal with the earlier rejection by the Liquidator dated 19.11.2020.

IA/IBC/1891/2023 is disposed off.

-Sd-

RAVICHANDRAN RAMASAMY
Member (Technical)

phk

-Sd-

JYOTI KUMAR TRIPATHI
Member (Judicial)