

**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 06-05-2024 AT  
10.30 A.M. THROUGH VIDEO CONFERENCING:**

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

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**APPLICATION NUMBER** : --

**PETITION NUMBER** : CP(IB)/274(CHE)/2022

**NAME OF THE PETITIONER** : M/s Sree Sapthagiri Constructions

**NAME OF THE RESPONDENT(S)** : M/s Thriveni Earthmovers Private Limited

**UNDER SECTION** : Sec 9 Rule 6 of IBC, 2016

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**ORDER**

Ld. Sr. Counsel Mr. Anil D Nair for the Petitioner. Ld. Sr. Counsel Mr. Satish Parasaran for the Respondent.

In this case the main issue pertains to outstanding amount wherein the GST amount is included. The Respondent stated that the claim against the invoices is only Rs.4,37,398/- as the amount of Rs.1,18,93,278/- relates to outstanding retention amount and the amount of Rs.2,49,56,069/- is towards the GST. The Respondent Corporate Debtor states that outstanding retention amount has been settled. The only issue of contention is regarding the GST amount paid by the Corporate Debtor on behalf of the Applicant herein. On this issue the records indicate that GST amount due in respect of the subject invoices / contract has not been paid by sub-contractor (C.V.S.R Constructions) to M/s. Sree Sapthagiri Constructions (Applicant). Also the Respondent stated that the Applicant has not discharged their GST liability.

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**As this case revolves around the above aspect, both the Applicant and the Respondent are directed** to submit Chartered Accountant Certificate evidencing the payment of GST on the transaction in question as to who has paid the GST and claimed the input tax credit in respect of the invoices in question.

The above information be submitted within 2 weeks.

List the Petition for hearing on **04.07.2024**.

**-Sd-**

**RAVICHANDRAN RAMASAMY**  
**Member (Technical)**

**-Sd-**

**JYOTI KUMAR TRIPATHI**  
**Member (Judicial)**

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