

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
AT CHENNAI
(APPELLATE JURISDICTION)

Company Appeal (AT) (CH) (Ins) No.449/2023
(IA Nos.1397 & 1395/2023)

In the matter of:

Directorate of Revenue Intelligence Kolkata Zonal Unit ... Appellant

V

**P. Sriram, Liquidator, Bharath Coal Chemicals Ltd. &
3 Ors.** ... Respondents

Present :

For Appellant : Ms. Pooja Jain, Advocate

For Mr. Sai Srujan Tayi, Advocate

For Respondents : Mr. Bathri Narayan, Advocate

For Dr. S. Sathiyarayanan, Advocate for R1

ORDER
(Hybrid Mode)

06.07.2026:

Judgment Reserved.

[Justice Sharad Kumar Sharma]
Member (Judicial)

[Jatindranath Swain]
Member (Technical)

YS/MS/AK