IN THE NATIONAL COMPANY LAW TRIBUNAL
AMARAVATI BENCH
(*Through Hybrid Mode)*

Item No.2
IA (IBC)(DIS)/1/2025 in
CP (IB)/31/7/AMR/2021
(Liquidation Approved on 27.03.2023)

IN THE MATTER OF:

State Bank of India … Financial Creditor

Versus

Ethnic Spices Pvt. Ltd. … Corporate Debtor

Under Section: 7, 54(1) of IBC, 2016
Regulation: 14 & 45(3) of IBBI Regulations, 2016

Order delivered on 29.06.2026

CORAM:

SHRI KISHORE VEMULAPALLI, HON'BLE MEMBER (JUDICIAL)
SHRI UMESH KUMAR SHUKLA, HON'BLE MEMBER (TECHNICAL)

PRESENT:

In CP
For the Financial Creditor :
For the Corporate Debtor :

In IA (IBC)(DIS)/1/2025
For the Applicant : Ms. Devangi, PCS

ORDER

IA (IBC)(DIS)/1/2025:

PCS appearing for the Liquidator submitted that the Transaction Auditor was appointed on 12.06.2026 for conducting the Transaction Audit in order to identify PUFE transactions and therefore seeks four weeks' time to complete the process of filing the PUFE application. Time as prayed for is granted for filing the same by way of a Memo or PUFE application.

List the matter on 07.08.2026 for further consideration.

Sd/-
(UMESH KUMAR SHUKLA)
MEMBER (TECHNICAL)

Sd/-
(KISHORE VEMULAPALLI)
MEMBER (JUDICIAL)