

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Comp. App. (AT) (Ins) No. 1835 of 2026

IN THE MATTER OF:

Wellfin Corporation and Madhav Solar Pvt. Ltd.

...Appellant(s)

Versus

**Bhavan Trivedi Erstwhile Resolution Professional of
Button Industries Private Ltd. & Ors.**

...Respondent(s)

Present:

For Appellant(s) : Mr. K. Datta Sr. Adv. with Mr. Palash S Singhai, Mr. Tirth
Nayak & Mr. Harshal Sareen, Advocates

For Respondent(s) : Appearance not marked

With

Comp. App. (AT) (Ins) No. 1852 of 2026

IN THE MATTER OF:

**The Committee of Creditors of Button Industries Pvt.
Ltd. Through Its Sole Member Neurich Nutrifooods
Limited**

...Appellant(s)

Versus

Wellfin Corporation & Ors.

...Respondent(s)

Present:

For Appellant(s) : Ms. Honey Satpal, Mr. Akash Agarwalla & Ms. Tanya
Gupta, Advocates

For Respondent(s) : Appearance not marked

With

Comp. App. (AT) (Ins) No. 1853 of 2026

IN THE MATTER OF:

**Bhavan Trivedi Erstwhile Resolution Professional of
Button Industries Pvt. Ltd.**

...Appellant(s)

Versus

Income Tax Department & Ors.

...Respondent(s)

Present:

For Appellant(s) : Mr. Gaurav Mitra Sr. Adv. with Mr. Aman & Mr. Mayur
Juatwat, Advocates

For Respondent(s) : Appearance not marked

ORDER
(Hybrid Mode)

12.10.2026 Learned Counsel for the Parties are in agreement that these appeal may be disposed of at the admission stage, without providing any opportunity to the Respondent present today to file reply, however, after the closure of oral submissions, opportunity may be given to Learned Counsel for the Parties for submission of written submissions.

We accordingly proceed to hear the appeals finally.

We have heard Learned Counsel for the Appellants as well as Learned Counsel for the erstwhile RP-SRA and perused the record.

Arguments concluded so far as the above parties are concerned.

We are of the view that the Income Tax Department and the Liquidator also appears to be a necessary party as they are arrayed as Respondents in the aforesaid appeals and an opportunity of being heard is also required to be given to them. Thus, we issue notice to the Income Tax Department as well as to the Liquidator by all possible means, including by hand i.e., *Dasti*.

Steps along with the requisites be taken within three working days from today.

Notice shall be issued to the Income Tax Department at the following address:

*Income-tax Officer Ward-1(1)(1), Ahemdabad, Room No. 202, 2nd
Floor, Aaykar Bhawan Vegalpur, Nr. Sachin Tower, Anandnagar
Road, Prahaladnagar Road, Ahmedabad-30015*

Accordingly, list these appeals for hearing Income Tax Department, and Liquidator, on **27.10.2026**, under the same caption.

[Justice Mohammad Faiz Alam Khan]
Member (Judicial)

KS/BB

[Naresh Salecha]
Member (Technical)