

**IN THE NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH (COURT- I) CHENNAI**

ATTENDANCE CUM ORDER SHEET OF THE HEARING
HELD ON **22.06.2026** THROUGH VIDEO CONFERENCE

CORAM: HON'BLE SHRI SANJIV JAIN, MEMBER (JUDICIAL)
HON'BLE SHRI VENKATARAMAN SUBRAMANIAM, MEMBER (TECHNICAL)

IN THE MATTER OF : Canara Bank
Vs
ARS Energy Pvt Ltd

MAIN PETITION NUMBER : CP(IBC)/99(CHE)/2024

(IA/MA) APPLICATION NUMBERS

IA(IBC)/36(CHE)/2026

ORDER

IA(IBC)/36(CHE)/2026

Present: Mr. Vijay Prabhu, Ld. Counsel for the Applicant/RP.
None for the GST despite service.

Heard and perused.

It is settled law that during CIRP or the liquidation, assessment proceedings can be conducted, but in respect of the assessment proceedings, recovery cannot be initiated.

This application is for setting aside the GST proceedings, including Show Cause Notice dated 27.06.2025 and personal hearing notice dated 15.10.2025 and consequential order dated 24.11.2025.

Considering the settled proposition of law, **the application does not survive and the same is disposed of.**

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**[VENKATARAMAN SUBRAMANIAM]
MEMBER (TECHNICAL)**

MS

-sd-

**[SANJIV JAIN]
MEMBER (JUDICIAL)**

Date: 22.06.2026