NATIONAL COMPANY LAW APPELLATE TRIBUNAL
AT CHENNAI

(APPELLATE JURISDICTION)

Company Appeal (AT) (CH) (Ins) No. 219/2026
(IA No.616/2026)

In the matter of:

The Sub-Registrar, Neelankarai,
Office of the Sub-Registrar, Neelankarai,
2/71, Kazura Garden, 2nd Street,
East Coast Road, Neelankarai,
Chennai - 600 041. **…Appellant**
V
Ebenezar Inbaraj
Liquidator of M/s. Landmark Housing
- Projects Chennai Private Limited
(In Liquidation), Chennai - 600 018. **...Respondent**

Present:

For Appellant **:** No Appearance
For Respondent **:** Mr. T.K. Bhaskar, Advocate
For Mr. B. Thilak Narayanan, Advocate

ORDER
(Hybrid Mode)

04.08.2026:

There is no representation of the Appellant. However, given the nature of this case, we need to record the statement made by the respondent, and this is captured in our order dated 31.07.2026, and it is reproduced has below: -

> *"The learned counsel for the liquidator submits that, the Income Tax Department indeed has preferred a claim and its claim too has been paid, but it is not the Income Tax Department that insists for any income tax attachment. The Income Tax Department earlier had attached the property, but*

the same stands vacated in the liquidation process to enable the sale of the asset".

The Income Tax Department is an operational creditor and its claim has already been paid under Section 53 of the I & B Code, 2016. The Sub-Registry therefore cannot worry more than the Income Tax Department. Its responsibility now is to register the document.

We dismiss the appeal but subject to the observations mentioned above.

[Justice N. Seshasayee]
Member (Judicial)

[Jatindranath Swain]
Member (Technical)

VG/MS/AK