

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
AT CHENNAI
(APPELLATE JURISDICTION)

Company Appeal (AT) (CH) (Ins) No.447/2022
(IA Nos.1134, 1135 & 1136/2022)

In the matter of:

**The Sales Tax Officer, Central Section,
Commercial Taxes & Anr.**

... Appellants

V

**P. Sriram, Liquidator,
Bharat Coal Chemicals Ltd.**

... Respondent

Present :

For Appellants : Ms. Madhumitha Bhattacharjee, Advocate

For Respondent : Ms. Deepa, Advocate
For Mr. S. Sathiyarayanan, Advocate

ORDER
(Hybrid Mode)

07.09.2026:

List this Appeal on **20.11.2026**, under the caption, 'Old Cases'.

[Justice N Seshasayee]
Member (Judicial)

[Jatindranath Swain]
Member (Technical)

SN/MS/AK