

**DIVISION BENCH**

**ITEM NO. 101**

**NATIONAL COMPANY LAW TRIBUNAL  
ALLAHABAD BENCH  
PRAYAGRAJ**

**CP (CAA) No.18/ALD/2025 IN CA (CAA) No.03/ALD/2025  
With TP No.01/ALD/2025 (CA (CAA) No.6(KB)2022)  
(Second Motion)**

**CORAM:**

- 1. SH. PRAVEEN GUPTA,  
HON'BLE MEMBER (JUDICIAL)**
- 2. SH. ASHISH VERMA,  
HON'BLE MEMBER (TECHNICAL)**

**Date of Order: 11<sup>th</sup> June, 2026**

**Attendance-Cum-Order Sheet of the Hearing.**

<b>NAME OF THE COMPANY</b>	<b>IV COUNTY PRIVATE LIMITED WITH TRANSPORT FINANCE LIMITED WITH RAMSISARIA BUILDERS LIMITED WITH TRANSPORT FINANCE LIMITED</b>
<b>UNDER SECTION</b>	<b>230/232 OF COMPANIES ACT 2013</b>

**COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:**

Sh. Rahul Agarwal, Sr. Adv. assisted by : *For the Petitioner Companies*  
Sh. Abdul Zakaria, Adv.

Sh. Mohd. Akhtar, STA : *For the O.L. ALLD.*

Sh. Amit Mahajan, Sr.S.C. : *For the I.T. Deptt.*

**ORDER**

- 1.** Ld. Counsel representing the Income Tax Department states that the block assessment proceeding is undergoing and the same is likely to be completed on or before 31<sup>st</sup> July, 2026. In this context, he refers to a communication letter dated 01<sup>st</sup> June, 2026 issued by the Ministry of Finance, Department of Revenue to the Ld. Counsel representing the Income Tax Department where the block assessment date has been stipulated to be 31<sup>st</sup> July, 2026.
- 2.** It is therefore submitted by the Ld. Counsel representing the Petitioner Companies that since the limitation date for completing the block assessment is 31<sup>st</sup> July, 2026, therefore the orders even could be passed prior thereto,

and therefore this matter may be adjourned some time during the mid of July to await the block assessment process to be completed.

3. He also further submits that the block assessment with respect to the two Transferor Companies have already been completed.
4. The Ld. Counsel representing the Income Tax Department seeks time to take instructions/verification with respect to the block assessment already having been completed with respect to the two Transferor Companies.
5. Let this matter be listed for further hearing on 16<sup>th</sup> July, 2026, to come up higher on the Board.

***-Sd-***  
**(Ashish Verma)**  
**Member (Technical)**

***-Sd-***  
**(Praveen Gupta)**  
**Member (Judicial)**

***11<sup>th</sup> June, 2026***

*Avaneesh Kumar Singh*  
*(Stenographer)*