

**IN THE NATIONAL COMPANY LAW TRIBUNAL
KOLKATA BENCH (Court-I)
SPECIAL BENCH**

CP/155(KB)2023

*An application under the provisions of Section 271 (e) of The
Companies Act, 2013*

In the matter of:

**Pushpratan Vanijya Private Limited (CIN:
U51101WB2010PTC146067)**, a Company incorporated
under the provisions of the Companies Act, 1956 and having
its Registered Office at 83/85, Netaji Subhash Road, Kolkata,
West Bengal – 700001, India.

... .. Company

And

In the matter of:

The Registrar of Companies, West Bengal, Ministry of
Corporate Affairs, having its office at Corporate Bhawan, 4th
Floor, Akandakeshari, New Town, Kolkata- 700135.

... .. Petitioner

And

In the matter of:

1. Pushpratan Vanijya Private Limited (CIN:
U51101WB2010PTC146067), a Company incorporated
under the provisions of the Companies Act, 1956 and
having its Registered Office at 83/85, Netaji Subhash
Road, Kolkata, West Bengal – 700001, India.
2. Nirmal Chatterjee (DIN: 02962253), Director of Pushpratan
Vanijya Private Limited, presently residing at 24/A,
Rabindra Sarani Kolkata, 700001, West Bengal, India.
3. Satish Arora (DIN: 05348990), Director of Pushpratan
Vanijya Private Limited, presently residing at 28, Rabindra
Sarani, Kolkata, 700001, West Bengal, India.

... .. Respondents

Date of pronouncement: 22nd June, 2026

CORAM:

**SMT. BIDISHA BANERJEE, HON'BLE MEMBER (JUDICIAL)
MS. REKHA KANTILAL SHAH, HON'BLE MEMBER (TECHNICAL)**

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Appearance (via video conferencing/physically)

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ORDER

Per: Bidisha Banerjee (Judicial)

1. This Court convened through Hybrid mode.
2. The instant petition has been filed by the Registrar of Companies, West Bengal (“Petitioner” or “ROC”) to initiate winding up proceeding under Section 271 (c) of the Companies Act, 2013 against Pushpratan Vanijya Private Limited, an existing Company within the meaning of the Companies Act, 2013.
3. The office of Ministry of Corporate Affairs (MCA) has directed an inspection in regard to Pushpratan Vanijya Private Limited, to the Office of Regional Director (Eastern Region).
4. The office of Regional Director, (ER) of Ministry of Corporate Affairs, Government of India issued a notice under second proviso of sub-Section (3) of the Section 272 of the Companies act, 2013 to Pushpratan Vanijya Private Limited, for making representation within ten days form the date of issue of the notice as to why this Company should not be Wound Up under the provision of the Companies Act, 2013. The Registrar of Companies, West Bengal has not received reply to the said notice issued on 06.12.2022.
5. The Petitioner has submitted that in light of the given circumstance of the instant case, it is necessary that Respondent Company be wound up.
6. This Tribunal, vide order dated 08.02.2024, had directed the Petitioner to serve the amended petition to the Respondent Company and file affidavit of service.
7. Thereafter, on 09.08.2024 this Tribunal directed the Petitioner to cause a publication of an advertisement of the Petition under rule

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7 of the Companies (Winding Up) Rules, 2020 and also to serve a copy of the same on the Company and its director.

- 8.** In compliance of the order dated 06.12.2024, the Petitioner, by affidavit of compliance dated 24.01.2025, confirmed that the Petitioner had published the notice of the Petition in two newspapers as per the details given below:

Language	Name of Newspaper	Date of publication
English	The Times of India	24.01.2025
Bengali	Ei Samay	24.01.2025

- 9.** Despite such publication of notice, no one has come forward to object or oppose the present Company Petition before this Tribunal.
- 10.** It has been stated by the Petitioner that all the statutory formalities of Winding Up order by the Tribunal have been duly complied with by the Petitioner. We are satisfied with explanation given by the Petitioner and thus feel that it would be just and equitable that the Respondent Company should be Wound Up.
- 11.** In view of the above we, therefore, hereby order as follows: -
- a)** The present Company Petition stands admitted. The Respondent Company being Pushpratan Vanijya Private Limited is to be Wound Up by this Tribunal under the provision of the Companies act, 2013.
- b)** The Official Liquidator attached with Hon'ble High Court at Calcutta is appointed as a Company Liquidator of the Respondent Company in terms of Section 275 (1) of the Companies act, 2013.
- c)** In terms of Section 277 (1) and 277 (2) of the act, Registry is directed to cause intimation to the Company Liquidator and the Registrar of Companies, West Bengal. On receipt of the copy of such order, the Registrar shall make an endorsement

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to that effect and notify in the Official Gazette that such an order has been made.

- d)** The Company Liquidator is directed to file a declaration in Form WIN 10, disclosing conflict of interest or lack of independence in respect of his appointment, if any, with this Tribunal within seven days from the pronouncement of this order.
- e)** In accordance with Section 277(3) of the act, this Liquidation order shall be deemed to be a notice of discharge to the officers, employees, and workmen of the Company, except when the business of the Company is continued.
- f)** The Company Liquidator shall initiate Liquidation process in accordance with Sections 277 (4), 277(5), 277(6), 277(7), 277(8), 293 and 294 of the act. The Company Liquidator shall fulfil the following function, namely: -
 - (i)** Taking into custody, all properties, actions and actionable claims to which the Respondent Company appears to be entitle to;
 - (ii)** Preservation and protection of the properties of the Respondent Company.
 - (iii)** Examination of the Statement of Affairs.
 - (iv)** Recovery of property, cash or any other asset of the company including benefits derived their form;
 - (v)** Review of audit reports and accounts of the Company
 - (vi)** Sale of asset
 - (vii)** Finalization of list of creditors and contributories;
 - (viii)** Compromise, abandonment and settlement of claims;
 - (ix)** Payment of dividends, if any: and
 - (x)** Any other function, as the Tribunal may direct from time to time.

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- g)** As envisaged under section 279 (1) of the act, no suit or other legal proceeding shall be commenced, or if pending at the date of the Winding Up order, shall be proceeded with, by or against the Company, except with the leave of the Tribunal and subject to such terms as the Tribunal may impose.
 - h)** In accordance with section 281, the Company Liquidation shall submit to the Tribunal, a report in Form 16 within sixty days of passing this order. Further the Company Liquidator shall file periodical report to the Tribunal as envisaged under section 288.
 - i)** The Company Liquidator shall prepare and file in the Tribunal a provisional list of contributories of the Company in terms of Rule 28 of the Companies (Winding Up) rules, 2020 within twenty-one days after the date of the instant order.
 - j)** There shall be Advisory Committee, having power and function in terms of section 287. The meeting of the said Advisory Committee will commence in accordance with the provision of section 287(3). The Company Liquidator shall report the result of such meeting to the tribunal within 7 days from the holding of the said meeting.
 - k)** All power and duties of the Company Liquidator will be exercised in accordance with section 290 and section 292.
 - l)** The Company Liquidator shall also file its report with the Tribunal as per section 281 of the act.
- 12.** List **CP/155(KB)2023** on **14th August, 2026** filing of Periodical Report.
- 13.** Copy of the order be sent to the parties, the Company Liquidator, The Registrar of Companies, West Bengal and the Authorized Representative for Petitioner, within seven days through email and registered post.

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- 14.** Certified copy of this order may be issued, if applied for, upon compliance of all requisite formalities.

**Rekha Kantilal Shah
Member (Technical)**

**Bidisha Banerjee
Member (Judicial)**

This Order signed on this, the 22nd day of June, 2026.

SA (Steno)