

DIVISION BENCH

ITEM NO.115

NATIONAL COMPANY LAW TRIBUNAL

ALLAHABAD BENCH

PRAYAGRAJ

IA No.327/2020, IA No.71/2021, IA No.381/2024 & IA No.416/2025

IN CP (IB) No.223/ALD/2018

CORAM:

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

Date of Order: 8th June, 2026

Attendance-Cum-Order Sheet of the Hearing.

NAME OF THE COMPANY	STANDARD CHARTERED BANK V/S M/S JVL AGRO INDUSTRIES LTD
UNDER SECTION	7 IBC (IN LIQUIDATION)

COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:

NONE : *For the Applicant in IA No.327/2020*

Sh. Aman Kumar Dwivedi, Adv. : *For the Applicant in IA No.71/2021*

Ms. Anuradha Upadhyay, Adv. : *For the Applicant in IA No.381/2024 &
IA No.416/2025*

Sh. Yash Tandon, Adv. : *For the Res./ Liquidator in all IAs*

ORDER

IA No.327/2020

- 1.** This application has been filed by the Applicant/ Directorate of Commercial Tax challenging rejection of the claim by the Liquidator.
- 2.** Ld. Counsel representing the non-applicant/ respondent/ liquidator states that the claim has been rejected on the ground of not being maintainable in view of the fact that the alleged assessment order has been passed during the time, when the moratorium period was already enforced in view of Section 14 of the Code.
- 3.** There is no representation today on behalf of the Applicant.
- 4.** Ld. Counsel representing the non-applicant/ respondent/ liquidator also further points out that the same very issue has been decided by the

-Sd-

-Sd-

Hon'ble West Bengal Taxation Tribunal in terms of its order dated 25.03.2022, whereby the challenge was laid by the Corporate Debtor challenging the assessment order passed by the department.

5. Ld. Counsel representing the non-applicant/ respondent/ liquidator therefore refers to the aforesaid order, whereby an appeal filed by the Corporate Debtor has been allowed, and therefore the claim/ application now pending *vide* IA No.327/2020 according to him, would not be maintainable any further.
6. Ld. Counsel representing the non-applicant/ respondent/ liquidator therefore seeks one week time to file the order of the Hon'ble West Bengal Taxation Tribunal dated 25.03.2022.
7. Though, there is no representation today on behalf of the Applicant, it is however made clear that the response if any is to be made to the averments being made by the Ld. Counsel representing the non-applicant/ respondent/ liquidator with respect to the filing of the appeal by the Corporate Debtor and having the same being allowed by the Hon'ble West Bengal Taxation Tribunal as aforesaid be also responded to specifically by the Applicant on or before the next date of hearing.
8. Let this application be put up for hearing on 28th July, 2026 along with other applications.

-Sd-
(Ashish Verma)
Member (Technical)

-Sd-
(Praveen Gupta)
Member (Judicial)

8th June, 2026

Kavya Prakash Srivastava
(Stenographer)