

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL,
PRINCIPAL BENCH, NEW DELHI**

**Company Appeal (AT) No. 192 of 2026
& I.A. No. 3566 of 2026**

In the matter of:

Udayan Sen

....Appellant

Vs.

Union of India

...Respondent

For Appellant

Mr. Arun Kathpalia, Sr. Advocate with Ms. Aayushi Sharma, Ms. Prachi Dhanan, Mr. Raushan Kumar, Mr. Ayush Sachan, Ms. Diksha Gupta, Mr. Aditya Dhupar, Advocates.

For Respondent

Mr. Aditya Sikka, Mr. Onshi Jakhar, Mr. Yuganshi Singh, Advocates.

**Company Appeal (AT) No. 193 of 2026
& I.A. No. 3570 of 2026**

In the matter of:

Kalpesh Mehta

....Appellant

Vs.

Union of India

...Respondent

For Appellant

Mr. Arun Kathpalia, Sr. Advocate with Ms. Aayushi Sharma, Ms. Prachi Dhanan, Mr. Raushan Kumar, Mr. Ayush Sachan, Ms. Diksha Gupta, Mr. Aditya Dhupar, Advocates.

For Respondent

Mr. Aditya Sikka, Mr. Onshi Jakhar, Mr. Yuganshi Singh, Advocates.

Company Appeal (AT) No. 199 of 2026

In the matter of:

Deloitte Haskins and Sells LLP

....Appellant

Vs.

Union of India

...Respondent

For Appellant

Mr. Mahesh Agarwal, Mr. Rishi Agarwala, Mr. Pratham Vir Agarwal, Mr. Rajat Sinha, Ms. Prachi Dhanani, Advocates.

For Respondent Mr. Aditya Sikka, Mr. Onshi Jakhar, Mr. Yuganshi Singh, Advocates.

Company Appeal (AT) No. 200 of 2026

In the matter of:

Ravi Bansal Appellant
Vs.

Union of India ...Respondent

For Appellant Mr. Jayant Mehta, Sr. Advocate with Mr. Prateek Khanna, Ms. Rumella Jain, Ms. Pranjul Jain, Mr. Om Shelat, Advocates.

For Respondent Mr. Aditya Sikka, Mr. Onshi Jakhar, Mr. Yuganshi Singh, Advocates.

Company Appeal (AT) No. 201 of 2026

In the matter of:

SRBC & Co LLP Appellant
Vs.

Union of India ...Respondent

For Appellant Mr. Koshy John, Mr. Prateek Khanna, Ms. Rumella Jain, Ms. Pranjul Jain, Advocates.

For Respondents Mr. Aditya Sikka, Mr. Onshi Jakhar, Mr. Yuganshi Singh, Advocates.

Company Appeal (AT) No. 214 of 2026

In the matter of:

B S R & Associates LLP Appellant
Vs.

Union of India, Ministry of Corporate Affairs ...Respondent

For Appellant Mr. Vijayendra Pratap Singh, Mr. Raghav Seth, Ms. Shreya Choudhary, Mr. Shivam Jain, Advocates.

For Respondent Mr. Aditya Sikka, Mr. Onshi Jakhar, Mr. Yuganshi Singh, Advocates.

Company Appeal (AT) No. 215 of 2026

In the matter of:

N. Sampath Ganesh Appellant
Vs.

Union of India, Ministry of Corporate Affairs

...Respondent

For Appellant

Mr. Vijayendra Pratap Singh, Mr. Raghav Seth, Ms. Shreya Choudhary, Mr. Shivam Jain, Advocates.

For Respondent

Mr. Aditya Sikka, Mr. Onshi Jakhar, Mr. Yuganshi Singh, Advocates.

ORDER

(Hybrid Mode)

08.09.2026:

Company Appeal (AT) No. 214 of 2026 & 215 of 2026:- Let hard copy of rejoinder be taken on record. Pleadings are otherwise complete.

Company Appeal (AT) No. 192 of 2026, 193 of 2026 & 199 of 2026:- Pleadings are complete.

Company Appeal (AT) No. 200 of 2026 & 201 of 2026 :- Reply has not been filed by the Union of India. Let reply be filed within two weeks. Rejoinder, if any, be filed within two weeks thereafter.

List these Appeals on 04.11.2026.

Interim order to continue.

**[Justice Yogesh Khanna]
Officiating Chairperson**

**[Barun Mitra]
Member (Technical)**

**(Ajai Das Mehrotra)
Member (Technical)**

Anjali/md