

DIVISION BENCH

ITEM NO. 125

**NATIONAL COMPANY LAW TRIBUNAL
ALLAHABAD BENCH
PRAYAGRAJ**

CP (CAA) No.09/ALD/2025 IN CA (CAA) No.22/ALD/2024

(Second Motion)

CORAM:

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

Date of Order: 09th October, 2026

Attendance-Cum-Order Sheet of the Hearing.

NAME OF THE COMPANY	R L NIRMAN PRIVATE LIMITED WITH SHREE GOVERDHAN AWAS PRIVATE LIMITED
UNDER SECTION	230/232 OF COMPANIES ACT 2013

COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:

Sh. Dhruv Tandon, PCS : *For the Petitioner/Companies*
Sh. Mohd. Akhtar, STA : *For the O.L., Alld.*
Sh. Niraj Kumar, Singh Adv. : *For the Income Tax Deptt.*

ORDER

- 1.** Ld. Counsel representing the Petitioner states that the report on behalf of the Official Liquidator has been filed on 19th January, 2026 and there are no objections raised in the said report.
- 2.** He also further submits that the report on behalf of the RD was filed on 02nd January, 2026 to which the rejoinder has been filed by the Petitioners Company. Thereafter, the final report on behalf of the RD has been filed on 24th March, 2026.
- 3.** Ld. Counsel representing the Petitioners Company states that there are no objections raised in the report of RD filed on 24th March, 2026, therefore, requiring no further rejoinder from the Petitioners Company.

-Sd-

-1/2-

-Sd-

4. He also states that as per the order dated 08th January, 2026 passed by this Tribunal, the last opportunity was already granted to the Income Tax Department to file the report. However, the same still has not been filed. Therefore, the right to file reply on behalf of the Income Tax Department already stands struck off.
5. The Ld. Counsel representing the Petitioners Company however seeks a short accommodation to file an affidavit that in case if there is any demand of the Income Tax Department coming due for the previous years or before the scheme of merger is sanctioned, the same shall be complied with by the Transferee Company.
6. Let the said affidavit be filed within a period of one week, as prayed for the matter is adjourned for hearing on 05th November, 2026, to come up higher on the Board.

-Sd-
(Ashish Verma)
Member (Technical)

09th October, 2026

Avaneesh Kumar Singh
(Stenographer)

-Sd-
(Praveen Gupta)
Member (Judicial)