

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

**Comp. App. (AT) (Ins) No. 951 of 2026 &**  
**I.A. No. 3787, 3601 of 2026**

**IN THE MATTER OF:**

**Asst. Commissioner of Income Tax, Central Circle-1, ...Appellant(s)**  
**Bhubaneswar, Odisha**  
**Versus**

**Uday Narayan Mitra Resolution Professional of ARSS ...Respondent(s)**  
**Infrastructure Projects Ltd. & Anr.**

**Present:**

**For Appellant : Mr. Avinash Kedia, Advocate**

**For Respondents : Mr. Chitranshul A. Sinha, Mr. Shivam Shorewala,**  
**Ms. Rakshita Bhargava, Ms. Esha Sharma,**  
**Advocates**

**O R D E R**  
**(Hybrid Mode)**

**06.07.2026** List this Appeal on **10/07/2026**.

**[Justice N. Seshasayee]**  
**Member (Judicial)**

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

*Prerana/md*