

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL**  
**AT CHENNAI**

**(APPELLATE JURISDICTION)**

**Company Appeal (AT) (CH) (Ins) No. 64/2025**

**IA No. 233/2025**

**In the matter of:**

**The Chief Commissioner of Income  
Tax (TDS) Bengaluru  
V**

**...Appellant**

**Kanekal Chandrasekhar, Liquidator  
of Southern Batteries Pvt. Ltd.**

**...Respondent**

**Present :**

For Appellant : Mr. P. Raj Kumar Jhabakh, Advocate  
For Respondent : Ms. Sanjana M, Ms. Dharshini S,  
and Mr. Pranaam C, Advocates

**ORDER**  
**(Hybrid Mode)**

**04.06.2026:**

List this Appeal on **22.06.2026**, under the caption, 'For Admission (After Notice)'.

**[Justice Sharad Kumar Sharma]**  
**Member (Judicial)**

**[Jatindranath Swain]**  
**Member (Technical)**

DD/MS/AK