

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

**Company Appeal (AT) (Ins.) No. 1396 of 2024**  
**& I.A. No. 4753 of 2024**

**IN THE MATTER OF:**

**Commercial Tax Department Government of ...Appellant(s)**  
**Rajasthan Through Joint Commissioner**

**Versus**

**Parag Seth, ...Respondent(s)**  
**Liquidator Sai Infosystem (India) Ltd.**

**Present:**

**For Appellant** : Mr. Vidhan Vyas, Mr. Syed Haider Shah, Advocates.

**For Respondents** : Mr. Karan Valecha, Mrs. Shivangi Khandelwal,  
Advocates.

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

**25.05.2026:** List the appeal on **19.08.2026 high on board.**

**[Justice Yogesh Khanna]**  
**Member (Judicial)**

**[Mr. Ajai Das Mehrotra]**  
**Member (Technical)**

*Ram N./Ravi R.*