

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**DIVISION BENCH, COURT – 1, AHMEDABAD**

ITEM No.1  
C.P.(IB)/185(AHM)2026

**Proceedings under Section 59 IBC**

**IN THE MATTER OF:**

Kashyap A Shah Liquidator of IDESA India Private Limited .....Applicant  
.....Respondent

**Order delivered on: 10/06/2026**

**C O R A M:**

MR. SHAMMI KHAN, HON'BLE MEMBER (J)  
MR. SANJEEV SHARMA, HON'BLE MEMBER (T)

**P R E S E N T:**

For the Applicant : Mr. Hardik Paranjape, Adv.  
For the Respondent :

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

This is an application filed by the Applicant/Liquidator of the Corporate Applicant under Section 59(7) of the Insolvency and Bankruptcy Code, 2016 read with Regulation 38 of the Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017, with the following prayers:

- 1) *In furtherance of the aforementioned facts, the present application be admitted and Dissolution Order be passed under Section 59(8) of the Insolvency and Bankruptcy Code, 2016.*
- 2) *Any other reliefs be granted as the Adjudicating Authority deems fit in the interest of justice.*

Perusal of the records shows that in Form-H, there is no reference to the payment of statutory dues of EPFO whereas, as per the account statement an amount of Rs.4,196/- was paid.

The applicant is directed to submit an affidavit stating that all the liabilities of the Corporate Debtor have been paid irrespective of the claims received or not. A revised Form H and affidavit be filed within a period of seven days.

Meanwhile, let notice be issued to the Income Tax Department and RoC by the Registry, returnable by next date. The Applicant is directed to collect the notice from the Registry today itself and serve upon the Income Tax Department and RoC along with copy of this order through Registered Ad post / Speed-post, Dasti mode as well as on the registered email ID of the Income Tax Department and RoC forthwith.

The Income Tax Department and RoC is directed to file reply within seven days from the date of receipt of notice. Rejoinder, if any, be filed before the next date of hearing.

Proof of Service be filed by way of an affidavit before the next date of hearing.

Re-list for further consideration on 24.06.2026.

Sd/-

**SANJEEV SHARMA**  
**MEMBER (TECHNICAL)**

Sd/-

**SHAMMI KHAN**  
**MEMBER (JUDICIAL)**