

DIVISION BENCH
COURT - II

P-109

NATIONAL COMPANY LAW TRIBUNAL
KOLKATA BENCH
KOLKATA

C.P. (IB)/44(KB)2026

CORAM: 1. HON'BLE MEMBER(J), SHRI LABH SINGH
2. HON'BLE MEMBER(T), MS. REKHA KANTILAL SHAH

ORDER SHEET OF THE HEARING ON 22nd JUNE 2026

IN THE MATTER OF	SUDARSHAN PAPER & BOARD PRIVATE LIMITED VS THE OFFSETTERS (INDIA) PRIVATE LIMITED
UNDER SECTION	IBC Under Sec 9

Counsel appeared through physically or virtually

Mr. Avishek Guha, Adv.,] For the Operational Creditor
Ms. Ankita Agrahari, Adv.]
Ms. Sweta Majumder, Adv.]
Ms. Anusha Nayek, Adv.]

O R D E R

As per amended provision of IBBI (Insolvency Resolution Process for the Corporate Persons) (Third Amendment) Regulation 2026, the operational creditor has to submit along with application copy of relevant extracts of Form GSTR-1 and Form GSTR-3B filed under the provisions of the relevant laws relating to Goods and Services Tax and the copy of e-way bill wherever it is applicable.

Ld. Counsel for operational creditor is directed to file GSTR-1 and GSTR-3B with the details in tabular format disclosing the sale recorded in GST returns. He is further directed to file relevant documents whatever applicable as per amended regulation 2B of CIRP Regulation 2016 within a period of five days from today, and copy be supplied to other side.

List this matter for hearing on 10.07.2026.

Rekha Kantilal Shah
Member (Technical)

Labh Singh
Member (Judicial)