

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Company Appeal (AT) No. 182 of 2026

IN THE MATTER OF:

B S R & Associates LLP

...Appellant

Versus

Serious Frauds Investigation Office & Ors.

...Respondents

Present:

**For Appellant : Mr. Asif Ahmed and Ms. Bhagya K. Yadav,
Advocates.**

For Respondents : Mr. Kavisha Shah, Advocate for R-7.

**Mr. Aditya Sikka, Ms. Onshi Jakhar and Ms.
Yuganshi Singh, Advocates for R-16.**

**Mr. Rohit Kapoor, Mr. Rohan Khatana and Mr.
Arnav Sethi, Advocates for R-1.**

**Mr. Kuber Dewan, Ms. Neeharika Aggarwal and
Mr. Kaustubh Srivastava, Advocates for R-2.**

WITH

Company Appeal (AT) No. 183 of 2026

IN THE MATTER OF:

N. Sampath Ganesh

...Appellant

Versus

Serious Frauds Investigation Office & Ors.

...Respondents

Present:

**For Appellant : Mr. Asif Ahmed and Ms. Bhagya K. Yadav,
Advocates.**

**For Respondents : Mr. Aditya Sikka, Ms. Onshi Jakhar and Ms.
Yuganshi Singh, Advocates for R-16.**

**Mr. Rohit Kapoor, Mr. Rohan Khatana and Mr.
Arnav Sethi, Advocates for R-1.**

**Mr. Kuber Dewan, Ms. Neeharika Aggarwal and
Mr. Kaustubh Srivastava, Advocates for R-2.**

O R D E R
(Hybrid Mode)

07.08.2026: List these appeals again on **11th August, 2026.**

[Justice Yogesh Khanna]
Officiating Chairperson

[Barun Mitra]
Member (Technical)

[Ajai Das Mehrotra]
Member (Technical)

himanshu/md