

DIVISION BENCH

ITEM NO.113

**NATIONAL COMPANY LAW TRIBUNAL
ALLAHABAD BENCH
PRAYAGRAJ**

CP No.47/ALD/2025

CORAM:

- 1. SHRI PRAVEEN GUPTA,
HON'BLE MEMBER (JUDICIAL)**
- 2. SHRI ASHISH VERMA,
HON'BLE MEMBER (TECHNICAL)**

Date of Order: 16th July, 2026

Attendance-Cum-Order Sheet of the Hearing.

NAME OF THE COMPANY	UTSAV AASHIYANA PRIVATE LIMITED & ANR. V/S ROC, KANPUR
UNDER SECTION	252(1) OF COMPANIES ACT 2013

COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:

Sh. Anurup Dutta, Adv. with Sh. Piyush Kesarwani, PCS : *For the Petitioner*

Sh. Krishna Dev Vyas, Adv. : *For the ROC*

Sh. Aman Chaurasia, Adv. for : *For the I.T. Deptt.*

Sh. Ankur Agarwal, Sr. S.C.

ORDER

- 1.** In this case, the reports on behalf of the RoC as well as on behalf of the Income Tax Department have already been filed and the copies thereof have also been supplied to the other side.
- 2.** Ld. Counsel representing the Petitioner states that the rejoinder to the RoC report has also since then been filed.
- 3.** Matter heard. Order reserved.
- 4.** If the company is considered to be revived, the Income Tax Department as well as the RoC would be at liberty to seek enforcement of the relevant provisions of the Income Tax Act and the Companies Act respectively.

**-Sd-
(Ashish Verma)
Member (Technical)**

**-Sd-
(Praveen Gupta)
Member (Judicial)**

16th July, 2026

Avaneesh Kumar Singh
(Stenographer)