

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL**  
**AT CHENNAI**  
**(APPELLATE JURISDICTION)**

**Company Appeal (AT) (CH) (Ins) No.447/2022**  
**(IA Nos.1134, 1135 & 1136/2022)**

**In the matter of:**

**The Sales Tax Officer, Central Section,  
Commercial Taxes & Anr.**

**... Appellants**

**V**

**P. Sriram, Liquidator,  
Bharat Coal Chemicals Ltd.**

**... Respondent**

**Present :**

For Appellants : Mr. Keshav Bansal, Advocate  
For Ms. Madhumitha Bhattacharjee, Advocate

For Respondent : Ms. Deepa, Advocate  
For Mr. S. Sathiyarayanan, Advocate

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

**29.06.2026:**

List this Appeal on **07.09.2026**.

**[Justice N Seshasayee]**  
**Member (Judicial)**

**[Jatindranath Swain]**  
**Member (Technical)**

SN/MS