

**IN THE NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH-I, CHENNAI**

ATTENDANCE CUM ORDER SHEET OF THE HEARING
HELD ON **13.07.2026** THROUGH VIDEO CONFERENCING

CORAM: HON'BLE SHRI. SANJIV JAIN, MEMBER (JUDICIAL)
HON'BLE SHRI. VENKATARAMAN SUBRAMANIAM, MEMBER (TECHNICAL)

APPLICATION NUMBER	:	
PETITION NUMBER	:	CP(IBC)/357(CHE)/2025
NAME OF THE PETITIONER(S)	:	Anil Kumar Khicha (Liquidator), (SMFL Services Ltd.)
NAME OF THE RESPONDENT(S)	:	
UNDER SECTION	:	Sec 59 of IBC, 2016

ORDER

Present: Shri. Vellayan, Ld. Counsel for the Petitioner/Liquidator.
Shri. Tharun Pranav, Ld. Counsel for the RoC.
Shri. Raj Jhabakh, Ld. Counsel for the Income Tax Department.

Ld. Counsel submits that there is already 'no objection' from RoC and Income Tax Department. Some GST dues were assessed against which the Liquidator preferred an appeal and the dues were nullified by the Appellate Forum which fact is also recorded in the order dated 24.07.2025 in CP/274/2024. However, the GST has preferred a second appeal.

He submits that next date before the Appellate Tribunal of GST is 03.08.2026.

List this petition on **10.08.2026.**

Permission granted to file a memo explaining the legal position.

Sd/-
[VENKATARAMAN SUBRAMANIAM]
MEMBER (TECHNICAL)

Sd/-
[SANJIV JAIN]
MEMBER (JUDICIAL)

VS