



IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI
COURT-IV

ITEM No. 403
CP(CAA)91/ND/2022

IN THE MATTER OF:

Shree Durga Home Appliances Private Applicant/Petitioner
limited With Summer Cool Home Appliances
Limited

Under Section 230-232 of the Companies Act, 2013.

Order delivered on 09.12.2025

CORAM:

SHRI MANNI SANKARIAH SHANMUGA SUNDARAM
HON'BLE MEMBER (JUDICIAL)
SHRI ATUL CHATURVEDI
HON'BLE MEMBER (TECHNICAL)

HYBRID HEARING (PHYSICAL & VC)

PRESENT:

For the Applicant : Mr. Amitabh

For the Respondent :
For the Income Tax : Ruchir Bhatia SSC & Pratyaksh Gupta, Anant
Mann and Punit Singhal JSC"s with Adv Abhijeet
Anand, Ruchir Bhatia, SSC, Anant Mann, JSC

For the RD : Mr. Prahlad Meena

ORDER

Ld. Counsel for the Applicant as well as Ld. Counsel for the Income Tax Department is present through video conferencing.

Ld. Counsel for the Applicant submits that notice has already been served upon the Official Liquidator (OL) and proof of service has been filed.

Despite repeated calls, none appeared on behalf of the OL.

Ld. Counsel for the Income Tax Department submits that they have yet to receive a copy of the undertaking filed by the applicant. Let a copy of the undertaking filed by the Applicant be served on the Ld. Counsel appearing on behalf of the Income Tax Department.

As a last and final chance, one week's time is granted to OL to file the report, failing which the next step shall follow.

List on **06.01.2026.**

Sd/-
(ATUL CHATURVEDI)
MEMBER (TECHNICAL)

Anurag

Sd/-
(MANNI SANKARIAH SHANMUGA SUNDARAM)
MEMBER (JUDICIAL)