



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

ITEM No.402
CP(CAA)91/ND/2022

IN THE MATTER OF:

Shree Durga Home Appliances Private limited
With Summer Cool Home Appliances Limited

Applicant

Under Section 230-232 of the Companies Act, 2013

Order delivered on 10.03.2026

CORAM:

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

PRESENT:

For the Applicant	: PCS Amitabh
For the IT Deptt.	: Mr. Ruchir Bhatia SSC, Mr. Pratyaksh Gupta and Mr. Punit Singhal for JSCs along with Adv Himanshu Dutt
For the OL	: Mr. Kartikeya Asthana, Ms. Urvashi Raj, Advocates
For the RD	: Mr. P. Ganguly, Deputy Director

HYBRID HEARING (PHYSICAL & VC)

ORDER

PCS Amitabh for the applicant, Ms. Urvashi Raj, Ld. Counsel for the Official Liquidator, an Official from the office of the Regional Director and Mr. Himanshu Dutt, Ld. Counsel for the Income Tax Department are present through VC.

Representative of the applicant submitted that as per the order of this Tribunal, they have filed the undertaking with regard to liability against the Income Tax Department.

Ld. Counsel for the Income Tax Department submitted that they have received the copy of the undertaking.

Official of the Regional Director submitted that they have no further observation and the same has already recorded in the proceedings dated 29.07.2026.

Ld. Counsel for the Official Liquidator submitted that they have no further observation.

Heard. **Orders reserved.**

Sd/-
(ATUL CHATURVEDI)
MEMBER (TECHNICAL)

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