



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

Item No. 406
CP(CAA)91/ND/2022

IN THE MATTER OF:

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

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

Order delivered on 12.08.2025

CORAM:

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

PRESENT:

For the ITD	: Mr. Ruchir Bhatia, SSC
For the Applicant	: Mr. Amitabh, Adv.
For the ITD	: Mr. Pratyaksh Gupta,
For the RD	: Mr. Sumit Kansal, Adv.

HYBRID HEARING (PHYSICAL & VC)

ORDER

Mr. Amitabh, Learned Counsel for the petitioner, Mr. Sumit Kansal, Learned Counsel for the Regional Director and Mr. Pratyaksh Gupta, Learned Counsel for the Income Tax Department are present. No one has appeared on behalf of the Official Liquidator. Mr. Pratyaksh Gupta, Learned Counsel for the Income Tax Department has submitted that the proceedings under Section 147 of the Income Tax Act for the assessment year 2018-19 is pending in the case of Shree Durga Home Appliances Private Limited (Transferor Company) and however, no outstanding demand is pending in this case as of now. Mr. Pratyaksh Gupta, Learned Counsel for the Income Tax Department seeks some time to check with the Department regarding the status of proceeding



and revert back. We allow one week's time to income tax authorities to file the status accordingly.

In addition, Mr. Pratyaksh Gupta, Learned Counsel for the Income Tax Department has also stated that in case the petitioner is allowed to file any affidavit or undertaking with reference to the transferor company on behalf of transferee company then the undertaking should clearly reflect that the accounts of transferor company should be maintained separately after the merger as well till the proceedings under the Section 147 of the Income Tax Act is pending against the transferor company so that any demand raised subsequent to proceedings under Section 147 is identified accordingly.

The petitioner is allowed to file the undertaking accordingly and share the same with Income Tax's Counsel in advance.

List on 16.09.2025.

Sd/-

ATUL CHATURVEDI
MEMBER (TECHNICAL)

Sd/-

MANNI SANKARIAH SHANMUGA SUNDARAM
MEMBER (JUDICIAL)