

**NATIONAL COMPANY LAW TRIBUNAL  
AHMEDABAD BENCH  
AHMEDABAD**

**IA 263/2017 In CP(CAA) No. 86/NCLT/AHM/2017  
CA(CAA) No. 55/NCLT/AHM/2017**

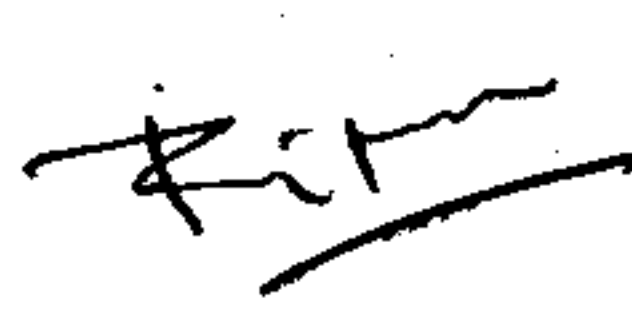
Coram:

**Present: Hon'ble Mr. BIKKI RAVEENDRA BABU  
MEMBER JUDICIAL**

**ATTENDANCE-CUM-ORDER SHEET OF THE HEARING OF AHMEDABAD  
BENCH OF THE NATIONAL COMPANY LAW TRIBUNAL ON 08.09.2017**

Name of the Company: Aviral Chemicals Pvt Ltd

Section of the Companies Act: Section 230-232 of the Companies Act, 2013

<u>S.NO.</u>	<u>NAME (CAPITAL LETTERS)</u>	<u>DESIGNATION</u>	<u>REPRESENTATION</u>	<u>SIGNATURE</u>
1.	NAVIN PAHWA	SR. ADVOCATE	APPLICANT	
	WITH			
2.	RITU SHAH (FOR THAKKAR AND PAHWA)	ADVOCATE		

**ORDER**

Learned Senior Advocate Mr. Navin Pahwa with Learned Advocate Ms. Ritu Shah present for Applicant.

Heard arguments of Learned Counsel for Applicant.

This application is filed to recall the order dated 18.08.2017 where by this Tribunal directed the Applicant to issue notice under section 230(5) of Companies Act, 2013 to Income Tax office, Ahmedabad to file its representation, if any within 30 days from the date of receipt of notice.

Applicant complied with said order by sending notice to the Chief Commissioner Income Tax, Ahmedabad on 22.08.2017 and it was also received by said office on 22.08.2017.

It is stated by the Learned Counsel of applicant that Income Tax office at Delhi has got jurisdiction for the M/s Redson Corp Care Pvt Ltd and in support of the same filed the print out of the website.

This Tribunal received a letter from Income Tax office at Delhi on 15.06.2017 stating that Delhi office has no jurisdiction over M/s Redson Corp Care Pvt Ltd. Basing on the said letter only this Tribunal directed the applicant to issue notice to the Income Tax office at Ahmedabad.

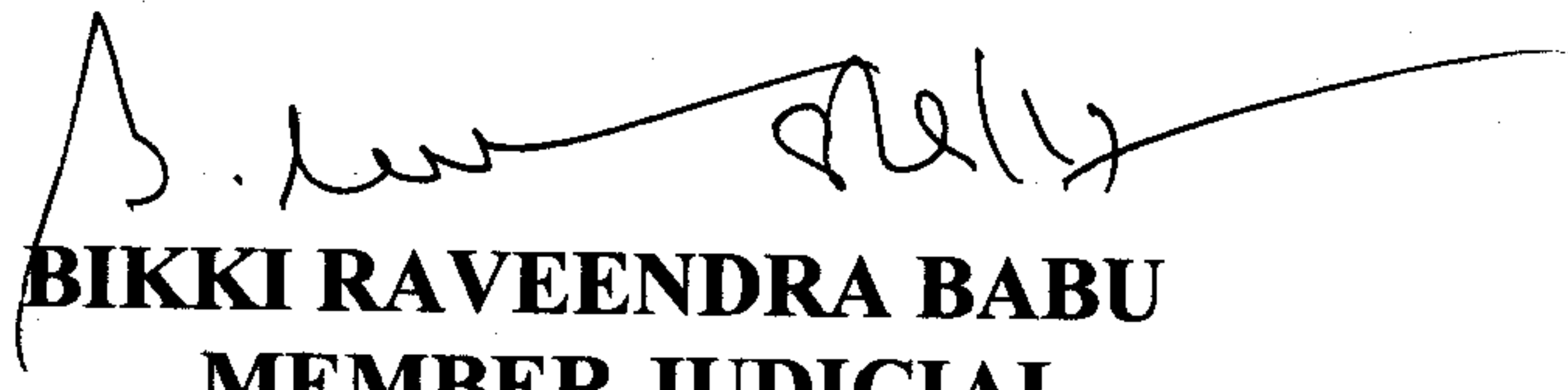
Applicant along with application filed a letter dated 29.08.2017 issued by the Income Tax Department, Delhi stating that they have no objection to the Amalgamation of M/s. Redson Corp Care Pvt Ltd with M/s. Crystal Crop Protection Pvt Ltd subject to the condition that any outstanding taxes as on date and / or demand raised in future shall be paid by the amalgamating company.

It appears that said letter is addressed to this tribunal but no such letter is received by this Tribunal till today.

The order dated 18.08.2017 has been substantially complied by the Applicant and therefore, there is no need to recall the order. The main CP is listed 22.09.2017.

The applicant can argue for the admission of CP (CAA) 86/2017 on 22.09.2017 without prejudice to the disposal of this application.

Application is disposed of accordingly.

  
**BIKKI RAVEENDRA BABU**  
**MEMBER JUDICIAL**

Dated this the 8th day of September, 2017.