

**IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI**  
**PRINCIPAL BENCH**

**C.P. No. 127/2012**

**IN THE MATTER OF:**

NKS Holdings Private Limited

.... Applicant/petitioner

**Order under Section 391-394 of the Companies Act**

**Order delivered on 15.01.2018**

**Coram:**

**CHIEF JUSTICE (Retd.) M.M.KUMAR**  
**Hon'ble President**

**S.K. MOHAPATRA**  
**Hon'ble Member (T)**

For the Applicant/petitioner: Mr. Ayush Agarwal, Advocate

For the Respondent:

Ms. Lakshmi Gurung, standing Counsel & Ms.  
Easha Kadian, Advocate for Income Tax (Dept.)

For the OL:

Mr. Amish Tandon and Mr. Ajeyo Sharma, Advs.

**ORDER**

The Union of India, Ministry of Finance, Department of Revenue through Department of Income Tax, C/o Principal Chief Commissioner of Income Tax, C.R. Building, I.P. Estates, New Delhi-110002 is a necessary party. Accordingly, it is added as party-respondent.

Amended memo be filed by the appellant within two days.

Ms. Lakshmi Gurung, learned standing counsel for the Income Tax Department accepts notice.

A copy of the complete paper book be handed over to her during the course of the day.

In pursuance of last order, the Regional Director as well as Official liquidator have not filed the fresh report.

Mr. Manish Raj, learned company prosecutor seeks and is granted two weeks' time to file fresh report with a copy in advance to the learned counsel for the applicant. It shall be treated as last opportunity.

Rejoinder, if any, be filed within a week thereafter with a copy in advance to the other side.

Observation by the Income Tax Department be also filed within two weeks with a copy in advance to the other side.

List for further consideration on 20.02.2018.

Sd-  
(M.M. KUMAR)  
PRESIDENT

Sd-  
(S.K. MOHAPATRA)  
(MEMBER TECHNICAL)

**15.01.2018**

**Vineet**