

NATIONAL COMPANY LAW TRIBUNAL
MUMBAI BENCH, MUMBAI

T.C.S.P. No. 11/(MAH)/2017

CORAM:

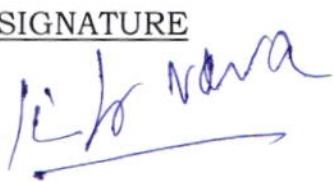
Present: SHRI B.S.V. PRAKASH KUMAR
MEMBER (J)

SHRI V. NALLASENAPATHY
MEMBER (T)

ATTENDENCE-CUM-ORDER SHEET OF THE HEARING OF MUMBAI BENCH OF THE NATIONAL COMPANY LAW TRIBUNAL ON 09.08.2017

NAME OF THE PARTIES: M/s. Perfect House Pvt. Ltd.

SECTION OF THE COMPANIES ACT: 391 to 394 of the Companies Act 1956 and 230 to 232 of the Companies Act 2013.

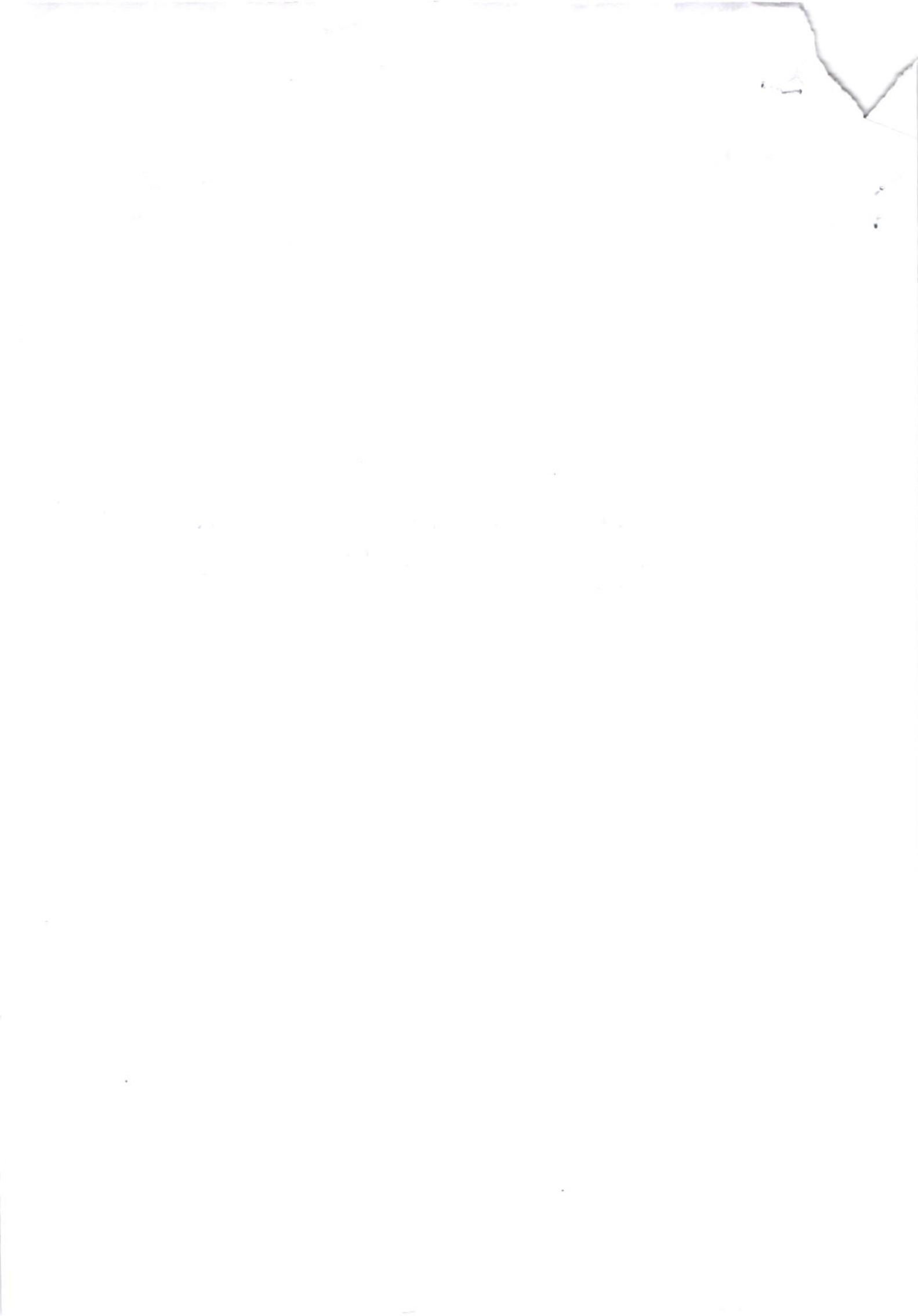
S. No.	NAME	DESIGNATION	SIGNATURE
38.	SMITA VORA	Advocate & Solicitor	

ORDER

TCSP 10/230-232/NCLT/MB/MAH/2017

TCSP 11/230-232/NCLT/MB/MAH/2017

Though the Income-tax Authority not present before this Bench, the Regional Director Officer Mr. S. Ramakantha, Jt. Director has raised objection for approval of this Scheme because the appointed date has been given as 31.3.2014 i.e. almost before three years from now, therefore, they are not aware as to whether any tax liability is there for clearance by this company or not because there is no information from Income Tax Department to raise their apprehension on tax refund/liability, if any, lying in the company.



Though the objections raised by the Regional Director are plausible, since no separate notice has been given to the Income tax Authority to raise their objections if any, within 30 days from the date of receipt of the Notice as envisaged u/s.230(5) of the Companies Act, 2013 and for there being no objection till date i.e. after completion of the 30 days from the date of receipt of notice, since the Act itself saying if the objection has not come to NCLT within a period of 30 days from the date of receipt of notice u/s.230(5) of Companies Act, 2013, it shall be presumed that they have no objection to the proposal made by the Petitioner Company.

For there being no objection on record, not even a representation from Income Tax Authorities, this Bench has no other go except to presume that there is no representation or objection from the Income-tax Authorities, whereby if at all liability from any Tax Authority side is present, no accountability could be fastened on the Regional Director.

Accordingly, these Company Petitions are allowed, vide separate orders.

Sd/-

V. NALLASENAPATHY
Member (Technical)

Sd/-

B.S.V. PRAKASH KUMAR
Member (Judicial)