

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL**  
**PRINCIPAL BENCH, NEW DELHI**

**Company Appeal (AT) (Insolvency) No. 26 of 2021**

**IN THE MATTER OF:**

**Commissioner of State Taxes & Excise  
Himachal Pradesh & Ors.**

**...Appellants**

**Versus**

**Naresh Kumar Sood, Liquidator**

**...Respondent**

**Present: -**

**For Appellant: Mr. Abhimanyu Jhamba and Mr. Sourit Arora, Advocates**

**For Respondent: Mr. Naresh Kumar Sood and Mr. Ajay Kumar Jain,  
Advocates.**

**O R D E R**  
**(Virtual Mode)**

**24.03.2021** On 22.02.2021 Appellant was granted two weeks' time to file Rejoinder to Reply Affidavit filed by the Respondent.

Today, when the case was called out, Learned Counsel for the Appellant and Respondent are present.

Written Submissions have been filed on behalf of the Appellant and Respondent which are taken on record.

Learned Counsel for the Appellant seeks and is granted two weeks more time to file Rejoinder.

List the Appeal 'For Admission (After Notice)' on **13<sup>th</sup> April, 2021**.

**[Justice Anant Bijay Singh]**  
**Member (Judicial)**

**[Ms. Shreesha Merla]**  
**Member (Technical)**