

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL, NEW DELHI**  
**Company Appeal (AT) (Insolvency) No. 1086 of 2020**

**In the matter of:**

**PRS Packtech Systems Pvt. Ltd.**

**....Appellant**

**Vs.**

**Subros Ltd.**

**....Respondent**

**Present:**

**Appellant:            Mr. Himanshu Kapoor, Ms. Smiti Verma, Advocates**

**ORDER**

**(Through Virtual Mode)**

**21.12.2020:**        One of the issues raised in this appeal preferred against rejection of application under Section 9 of the Insolvency and Bankruptcy Code, 2016, *inter alia* on the ground that the interest was not payable under any agreement and unilateral conditions in invoice could not be enforced, is that finding is perverse as the component of interest being payable was included in the debt and liability to pay tax thereof was of the Respondent.

Issue notice upon Respondent. Appellant to provide mobile Nos./ e-mail address of the Respondent. Notice be issued through e-mail or any other available mode. Requisites along with process fee be filed within three days.

Contd/-.....

List the appeal 'for admission (after notice)' on 20<sup>th</sup> January, 2021.

**[Justice Bansi Lal Bhat]  
Acting Chairperson**

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

**[Dr. Ashok Kumar Mishra]  
Member (Technical)**

*AR/g*