

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

**Company Appeal (AT) (Insolvency) No. 624 of 2020**

**IN THE MATTER OF:**

**Om Prakash Agrawal**

**Liquidator –S. Kumars Nationwide Ltd.**

**.....Appellant**

**Vs.**

**Chief Commissioner of Income Tax (TDS) & Anr.**

**...Respondents**

**Present:-**

**For Appellant: Mr. Kanishk Khetan, Advocate**

**Mr. Anil Goel (PCA)**

**For Respondent: Mr. Suresh Kumar, Advocate for R-1.**

**ORDER**  
**(Virtual Mode)**

**07.01.2021** Heard Learned Counsel for the parties at length.

Parties have already filed the Written Submissions, which is taken on record.

**Judgement Reserved.**

**[Justice Jarat Kumar Jain]**  
**Member (Judicial)**

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