

**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**

**For Respondents: None**

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

**27.08.2020** Notice sent to the 1<sup>st</sup> Respondent/Chief Commissioner of Income Tax (TDS) got returned as 'unserved'. Hence, the Appellant/Liquidator is directed to take necessary steps for issuance of fresh Notice to the Respondent No. 1 by Speed Post returnable in four weeks' time. Requisite along with process fee, if not filed, by filed within three days from today. The Appellant is also directed to provide e-mail address of the Respondent No. 1 and Notice is also directed to be issued through e-mail to the said Respondent No. 1.

Although the Notice was delivered to the Respondent No. 2, today, at the time of calling the matter, no one has appeared through Virtual Mode or has filed Vakalatnama before the Office of the Registry.

The Registry is directed to list the matter on **24<sup>th</sup> September, 2020**.

[Justice Venugopal M.]  
Member (Judicial)

(Kanthi Narahari)  
Member(Technical)