

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.

Versus

Chief Commissioner of Income Tax (TDS) & Anr.

...Respondents.

Present:

**For Appellant: Mr. Kanishk Khetan and Mr. Nipun Gautam,
Advocates.**

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

ORDER
(Virtual Mode)

16.10.2020 The Learned Counsel for the Respondent No. 1 submits that the Respondent tried to file Reply-Affidavit through e-mail but it was not accepted and so he will file Hard-Copy.

We have heard the Learned Counsel for the Appellant and the Learned Counsel for the Respondent No. 1. The Learned Counsel for the Respondent No.1 submits that he is filing Reply-Affidavit but the stand of the Respondent No. 1 is that if the purchaser has made the payment deducting 'TDS', if the Appellant is of the view that the Appellant was not liable for the Income Tax, the Appellant can claim refund as per the procedure and law & will be dealt with as per law.

We will deal with the issue, later.

The Learned Counsel for the Appellant seeks time as he says that arguing counsel is not available.

Respondents to file Reply-Affidavit by 02nd November, 2020. The Rejoinder, if any, may be filed by 09th November, 2020.

Parties may file brief Written-Submissions not more than three pages before next date.

Copies of Judgments on which, parties want to refer and rely on at the time of arguments, may also be filed.

List the Appeal 'For Admission (After Notice) Hearing' on **25th November, 2020.**

**[Justice A.I.S. Cheema]
Member (Judicial)**

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

Basant B./md.