

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

**Company Appeal (AT) (Insolvency) No. 70 of 2021**

**IN THE MATTER OF:**

**Devendra P. Jain**  
**Liquidator of Sandhyaprakash Ltd.**

**...Appellant**

**Versus**

**Office of Assistant Commissioner of Income Tax,**  
**Bhopal & Anr.**

**...Respondents**

**Present:**

**For Appellant: Mr. Gaurav Mitra, Ms. Honey Satpal, Mr. Nipun Singhvi, Mr. Samriddh Bindal and Mr. Vishal J. Dave, Advocates.**

**For Respondents: Mr. Rajat Singhai, Dy. Commissioner, Income Tax, Bhopal.**

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

**01.03.2021:** Shri Rajat Singhai, Dy. Commissioner, Income Tax, Bhopal appears on behalf of Respondent No. 1. Despite service of notice there is no appearance on behalf of Respondent No. 2. Respondent No. 1 may file its reply affidavit alongwith its authorisation within two weeks. Rejoinder, if any, may be filed by the Appellant within two weeks thereof. Short written submissions, not exceeding three pages, supported by relevant judgments may also be filed alongwith the pleadings.

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Appearance of Respondent No. 2 is awaited.

List the appeal 'for admission (after notice)' before Court No. III on **5<sup>th</sup> April, 2021**.

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

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

*am/gc*