



सत्यमेव जयते

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE: DEPARTMENT OF INCOME TAX  
OFFICE OF THE DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE – 4(1), KOLKATA  
AAYAKAR BHAWAN, P-7, CHOWRINGHEE SQUARE, 8TH FLOOR, KOLKATA – 700 069  
Phone Number: 033-2213 6169 / E-mail ID – Kolkata.dcit4.1@incometax.gov.in

F. No. DCIT, Circle – 4(1)/Kolkata /NCLT/2025-26/

Dated: 16-10-2025

To  
The National Company Law Tribunal,  
Kolkata Bench,  
5, Esplanade Row W,  
BBD Bagh, Kolkata-700 001

Sir / Madam,

**Sub :** Comments on the Liquidator of the Company under section 59(4) of the Insolvency and Bankruptcy Code, 2016 in relation to initiation of Voluntary Liquidation Process of the Company M/s. Mission Row Tea Broker Pvt. Ltd. (PAN : AABCM7986R) & (CIN : U15491WB1984PTC037421) – Matter Reg.

Please refer to the above.

With reference to above subject, this is to state that M/s. Mission Row Tea Broker Pvt. Ltd. (PAN : AABCM7986R) having its registered office at 2/1, Tobacco House, Old Court House St. Lal Bazar, Kolkata-700001, West Bengal is assessed under the jurisdiction of the undersigned. As per record, following demands are outstanding in the name of the assessee:-

A.Y.	Section	Outstanding demand
2016-17	143(1)(a)	2,429/-

Therefore the undersigned has **objection** in Insolvency Resolution Process as far as realization of existing demand as above. This is for your intimation and necessary action at your end.

Yours faithfully,

— Sd —

[Subhamay Datta]

Deputy Commissioner of Income Tax, Circle- 4(1), Kolkata

F. No. DCIT, Circle – 4(1)/Kolkata /NCLT/2025-26/ 452-56

Dated: 16-10-2025

Copy forwarded for kind information and necessary action to:

1. The Principal Commissioner of Income Tax - 2, Kolkata.
2. The Additional Commissioner of Income Tax, Range - 4, Kolkata.

3. The Joint Director,  
Ministry of Corporate Affairs,  
Nizam Place, 2<sup>nd</sup> MSO Building, 234/4, A. J. C. Bose Road,
4. **The Interim Resolution Professional**  
Shri Sangeeta Poddar, FCA (Insolvency Professional)  
FD71, Sector III, Salt Lake City, Near Paur Bhawan,  
Kolkata-700 106
5. **M/s. Mission Row Tea Broker Pvt. Ltd.**  
2/1, Tobacco House, Old Court House St. Lal Bazar,  
Kolkata-700001

S Datta

[Subhamay Datta]  
Deputy Commissioner of Income Tax, Circle- 4(1), Kolkata

**FORM B**  
**PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES**  
**[Under regulation 7 of the Insolvency and Bankruptcy Board of India]**  
**(Insolvency Resolution Process for Corporate Persons) Regulations, 2016)**

[Date: 16.10.2025]

To  
The Interim Resolution Professional / Resolution Professional  
Shri Sangeeta Poddar, FCA  
FD71, Scetor III, Salt Lake City, Near Paur Bhawan,  
Kolkata-700 106

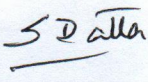
From  
Subhamay Datta, DCIT, Circle-4(1), Kolkata  
(On behalf of Income Tax Department)  
Aayakar Bhavan, 8<sup>th</sup> Floor, P-7, Chowringhee Square,  
Kolkata - 700069

**Subject:** Submission of proof of claim.

Madam/Sir,

I, Subhamay Datta, DCIT, Circle-4(1), Kolkata hereby submits this proof of claim in respect of the corporate insolvency resolution process in the case of **M/s. Mission Row Tea Broker Pvt. Ltd. (AABCM7986R)**. The details for the same are set out below:-

PARTICULARS		
1.	Name of operational creditor	Subhamay Datta, DCIT, Circle-4(1), Kolkata
2.	Identification number of operational creditor (if an incorporated body provide identification number and proof of incorporation. If a partnership or individual provide identification records of all the partners or the individual)	Aadhar Card No. : 4352-8820-3125  (Copy of Aadhar Card attached)
3.	Address and email address of operational creditor for correspondence	Deputy Commissioner of Income Tax, Circle – 4(1), Kolkata. Aayakar Bhavan, P-7, Chowringhee Square, Kolkata - 700069
4.	Total amount of claim (Including any interest as at the insolvency commencement date)	Rs. 2,429/-
5.	Details of documents by reference to which the debt can be substantiated.	As per Annexure 'A'

6.	Details of any dispute as well as the record of pendency or order of suit or arbitration proceedings	As per Annexure 'B'
7.	Details of how and when debt incurred	AY : 2016-17 Demand raised u/s. – 143(1)(a) Date of Order : 06/02/2017 Demand Outstanding (in Rs.) : 2,429/-
8.	Details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim	NA
9.	Details of any retention of title arrangements in respect of goods or properties to which the claim refers	NA
10.	Details of the bank account to which the amount of the claim or any part thereof can be transferred pursuant to a resolution plan	CENTRAL GOVT. ACCOUNT OF INCOME TAX
11.	List of documents attached to this proof of claim in order to prove the existence and non-payment of claim due to the operational creditor	ATTACHED
Signature of operational creditor or person authorized to act on his behalf		
		
[Please enclose the authority if this is being submitted on behalf of an operational creditor]		
Name in block letters: [SUBHAMAY DATTA]		
Position with or in relation to creditor : [DCIT, CIR-4(1), KOLKATA]		
Address of person signing : 8 <sup>th</sup> Floor, Aayakar Bhavan, P-7, Chowringhee Square, Kolkata - 700069		

\*PAN number, passport, Aadhaar Card or the identity card issued by the Election Commission of India.

## DECLARATION

I, Subhamay Datta, DCIT, Circle-4(1), Kolkata, currently residing at Ramakrishna Niketan, Bidhanpally, Madhyamgram, Kolkata-700129, do solemnly affirm and state as follows:

**M/s. Mission Row Tea Broker Pvt. Ltd. (AABCM7986R)**, the corporate debtor was, at the insolvency commencement date, being the 26<sup>th</sup> day of September 2025, justly and truly indebted to me in the sum of **Rs.2,429/-** [*insert amount of claim*].

1. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:

Sl. No.	Assessment Year	Demand raised u/s.	Date of Order	Demand Outstanding (in Rs.)
1.	2016-17	143(1)(a)	06/02/2017	2,429/-

2. The said documents are true, valid and genuine to the best of my knowledge, information and belief.
3. In respect of the said sum or any part thereof, neither I nor any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following:

*[Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the creditor which may be set-off against the claim.]*

Date : 16.10.2025

Place : Kolkata

*S Datta*

(Signature of the claimant)

## VERIFICATION

I, Subhamay Datta, DCIT, Circle-4(1), Kolkata the claimant hereinabove, do hereby verify that the contents of this proof of claim are true and correct to my knowledge and belief and no material facts have been concealed therefrom.

Verified at Kolkata on this 16<sup>th</sup> day of October, 2025.

*S Datta*

(Signature of the claimant)

[Note: In the case of company or limited liability partnership, the declaration and verification shall be made by the director/manager/secretary and in the case of other entities, an officer authorized for the purpose by the entity].



सत्यमेव जयते  
माते संकोर



आधार

ভারতীয় বিশিষ্ট পরিচয় প্রাধিকরণ

ভারত সরকার  
Unique Identification Authority of India  
Government of India

ডালিকাভুক্তির আই ডি / Enrollment No. : 1111/40011/00595

To  
Subhamay Datta

শুভময় দত্ত

BIDHAN PALLY

MADHYAM GRAM

Madhyamgram (M)

Madhyamgram, North Twenty Four Parganas

West Bengal - 700129

31/01/2013



KL196986381DF

19698638



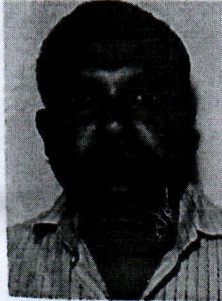
আপনার আধার সংখ্যা/ Your Aadhaar No. :

**4352 8820 3125**

আধার - সাধারণ মানুষের অধিকার



ভারত সরকার  
GOVERNMENT OF INDIA



শুভময় দত্ত

Subhamay Datta

পিতা: পঙ্কজ কুমার দত্ত

Father : PANKAJ KUMAR DUTTA

জন্ম সাল/Year of Birth: 1970

পুরুষ / Male

**4352 8820 3125**



আধার - সাধারণ মানুষের অধিকার

**Demand Analysis of a PAN**

In case the Assessing Officer wants to carry out further action with regard to Extinguished Demands (demands less than or equal to Rs. 25,000 till AY 2010-11 and demands less than or equal to Rs. 10,000 for AY 2011-12 to AY 2015-16), they are requested to raise a ticket with ITBA Helpdesk. The case will be transferred to CPC, after which decision will be taken on case-to-case basis.

**Assessee Details**

PAN: AAECM7968R

Name of Assessee: MISSION ROW TEA BROKERS PRIVATE LIMITED

Address: PVT LTD, 2/1 TOBACCO HOUSE, OLD COURT HOUSE ST, LAL BAZAR, KOLKATA

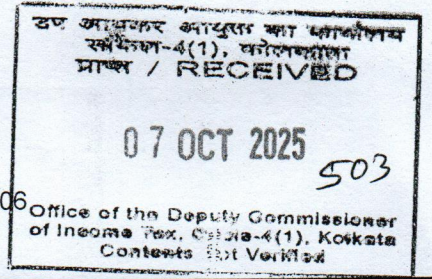
**Demand Details**

AY	Demand u/s	Date of Order	Demand Raised (In Rs.)	Amount of Demand (In Rs.)	Difficult to Recover (In Rs.)	Source of Demand	DIN	Whether Notice u/s 245 Issued	Whether Nature of Demand	Assess. Previous Trail	Whether Demand Action Pertain	Attachm hment s	Demand Status
<input type="checkbox"/> 2016	143	05/02/2017	42,805	2,429	0	CPC	2016 70678 31653 C	No	DOT	Yes	Others	Attac hment s	DEMAND
<input type="checkbox"/> 2008	143	01/12/2009	0	23,393	0	CPC AO Portal	2010 20065 10791 31270 C	IT	IT	Yes	Others	Attac hment s	EXTINGUISHED DEMAND

Select Recoverability Status:

**SANGEETA PODDAR, FCA**  
**Insolvency Professional**

FD71, Sector III, Salt Lake City, Near Paur Bhawan, Kolkata – 700106  
Cell No.: - 9339521250 \*\*\* E-Mail; [casangeetapoddar@gmail.com](mailto:casangeetapoddar@gmail.com)  
Registration No: IBBI/IPA-001/IP-P-02941/2025-2026/14512



Dated: 03.10.2025

To,  
The Assessing Officer  
CIRCLE 4(1), KOLKATA, Range Code 104  
AO No. 1. Area code WBG, AO Type C  
Ayakar Bhavan, Chowringhee Square  
Kolkata-700069

Dear Sir/Madam

PAN: AABCM7986R

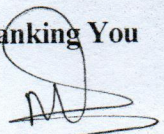
[Sub: Intimation for appointment as the Liquidator of the Company under section 59 (4) of the Insolvency and Bankruptcy Code, 2016 in relation to initiation of Voluntary Liquidation Process of the Company MISSION ROW TEA BROKER PVT. LTD. (CIN: U15491WB1984PTC037421)-PAN: AABCM7986R]

This is to inform you that I, Sangeeta Poddar, having registration no: IBBI/IPA-001/IP-P-02941/2025-2026/14512 have been appointed as the Liquidator of the Company in the Extra Ordinary General Meeting dated 26.09.2025 for initiating the process of Voluntary Liquidation Process of the Company under section 59(4) and other applicable provisions and Regulations of the Insolvency and Bankruptcy Code, 2016.

Public Announcement for the same is published in Business Standard (English) and Aajkal (Bengali) on 27.09.2025. The copies of said announcement in newspaper is enclosed for your perusal.

This is for your intimation. Kindly do the needful in that respect.

Thanking You

*for*  
  
CA Sangeeta Poddar  
Liquidator of Mission Row Tea Brokers Pvt. Ltd.  
Reg No.: IBBI/IPA-001/IP-P-02941/2025-2026/14512  
Encl: As above

*Swapan, JS*  
*Pl. prepare a separate folder and check the status of authenticity demands and pending proceedings*  
*JS*  
*03/10/25*