

**Annexure – 7**

**Name of the corporate debtor: Linkpoint Advisory Private Limited; Date of commencement of CIRP: 28.11.2024; List of creditors as on: 03.11.2025**

**List of operational creditors (Government dues)**

**(Amount in ₹)**

Sl. No.	Details of claimant		Details of claim received		Details of claim admitted				Amount of contingent claim	Amount of any mutual dues, that may be set-off	Amount of claim under verification	Amount of claim not admitted	Remarks, if any
	Department	Government	Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Whether related party?	% of voting share in CoC, if applicable					
1.	Income Tax Department	Income Tax Officer, Ward – 7(1), Kolkata	16-07-2025	Rs. 5,09,95,835	Rs. 5,09,95,835	Unsecured	No	-	-	-	-	-	The claim of Income Tax Department was approved by Hon'ble NCLT, Kolkata Bench through an IA filed by RP for condonation of delay in submission of claim (NCLT order copy enclosed herewith)
Total	Income Tax Department	Income Tax Officer, Ward – 7(1), Kolkata	16-07-2025	Rs. 5,09,95,835	Rs. 5,09,95,835	Unsecured	No	-	-	-	-	-	



DIVISION BENCH  
COURT - II

P-107

NATIONAL COMPANY LAW TRIBUNAL  
KOLKATA BENCH  
KOLKATA

C.P. (IB)/276(KB)2024  
IA(I.B.C)/937(KB)2025,  
IA(I.B.C)/1359(KB)2025,  
IA(IBC)(PLAN)/25(KB)2025

CORAM: 1. HON'BLE MEMBER(J), SHRI LABH SINGH  
2. HON'BLE MEMBER(T), MS. REKHA KANTILAL SHAH

ORDER SHEET OF THE HEARING ON 03<sup>RD</sup> NOVEMBER 2025

IN THE MATTER OF	PIXEL CONSULTANCY PRIVATE LIMITED VS LINKPOINT ADVISORY PRIVATE LIMITED
UNDER SECTION	IBC UNDER SEC 7

**Counsel appeared through physically or virtually**

Ms. Rashmi Bothra, Adv. ] For Financial Creditor

Ms. Manju Bhuteria, Sr. Adv. ] For Respondent in IA 937/2025  
Ms. Rachita Arora, Adv. ] & for RP in IA(Plan) 25/2025

Ms. Rachita Arora, Adv. ] For RP in IA 1359/2025  
Mr. Abhidipto Tarafder, Adv. ]

Mr. A K Shrivastava, Adv. ] For applicant in IA937/2025

**O R D E R**

**IA(I.B.C)/937(KB)2025**

Reply affidavit in the present was filed on 29<sup>th</sup> August, 2025, and copy of the same was served upon other side. This Tribunal specifically, observed in Order dated 30<sup>th</sup> July 2025, that upon filing of reply affidavit, rejoinder be filed within a period of ten days. However, no rejoinder has been filed within a



period of fifteen days. Considering request of Ld. Counsel for petitioner, the Tribunal granted further opportunity for filing of rejoinder to the reply filed by the respondent. Till date no rejoinder has been filed. It is a fit case to close the stage for filing of rejoinder. Accordingly, the stage for filing of rejoinder stands closed.

List this matter for hearing on tomorrow i.e., 04.11.2025 along with other applications.

**IA(I.B.C)/1359(KB)2025**

This application has been filed seeking condonation of a delay of 216 days in filing of claim by the Income Tax Authorities. Ld. Counsel appearing for RP submits that in terms of the Regulation 13, the said claim has been categorised as acceptable

and the CoC, in its 11<sup>th</sup> CoC meeting held on 31.07.2025, has recommended inclusion of the said claim of Rs. 5,09,95,835/- in the list of creditors and to be treated as Operational Creditor.

In view of the above the delay in filing the claim is hereby condoned and the IA is allowed and **disposed of**.

**Rekha Kantilal Shah**  
**Member (Technical)**

**Labh Singh**  
**Member (Judicial)**