

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**NEW DELHI BENCH**  
**COURT-IV**

**(IB)-660/ND/2022**

**In the matter of**

M/s Rudolf Sales Private Limited  
Having its registered office at M-27,  
Manish Plaza, Building 20, Ansari Road,  
Daryaganj, Delhi-110002  
(Though Its Liquidator)  
Mr. Mansij Arya Office No. 308-310,  
Building No. 30-31, Aggarwal Chambers-2  
Veer Sawarkar Block, Shakarpur, Delhi-110092

... Corporate Person

**SECTION: 59 of IBC, 2016**

**Order delivered on- 19.09.2022**

**Coram:**

**SH. DHARMINDER SINGH, HON'BLE MEMBER (JUDICIAL)**

**DR. BINOD KUMAR SINHA, HON'BLE MEMBER (TECHNICAL)**

**ORDER**

**PER SHRI DHARMINDER SINGH, MEMBER- JUDICIAL**

This application is filed under section 59 of the Insolvency and Bankruptcy Code, 2016 (Code) read with Insolvency and Bankruptcy Board of India (Voluntary Liquidation Process) Regulations, 2017 (IBBI Regulations) by the

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Voluntary Liquidator seeking dissolution of M/s. Rudolf Sales Private Limited (herein referred to as the ("Company")).

2. The aforesaid Company is a private limited company and was incorporated under the provisions of Companies Act, 2013 on 06.11.2009. The Corporate Identification number of the company is CIN U50102DL2009PTC195785. The registered office of the Company is presently situated at M-27, Manish Plaza, Building 20, Ansari Road, Daryaganj, Delhi-110002 which lies within the territorial jurisdiction of this Bench.
3. The following averments have been made in the petition: -
  - a. The main objective of the Company was to carry on the business of the business of importers, dealers, and distributors, and trader of plywood, ply, wood, sunmica, decorative laminates, adhesive, nails, pails, polish, thinker, warmish, tiles, sanitary goods and all types of hardware items.
  - b. As there has been no significant business operation in the company, the Board of Directors on 05.01.2022 unanimously decided to voluntarily liquidate the company. For this purpose, an Extra Ordinary General Meeting of the members was held on 06.01.2022 to approve the Voluntary Liquidation of the company and the said decision was made after making a full enquiry into the affairs of the company.
  - c. Pursuant to the provisions of Section 59 of the Code and other applicable provisions of the Code, the Extra ordinary general meeting passed a special resolution dated 06.01.2022 whereby Mr. Mansij Arya, Insolvency Professional having registration no. IBBI/IPA-002/IPN00907/2019-20/12939 was appointed as the Voluntary Liquidator of the Company.
  - d. Ld. liquidator has given the required intimation under section 178 of the Income Tax Act, 1961 with the Income Tax Authorities on 07.01.2022.

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e. As per the requirement of Regulation 14 of the IBBI (Voluntary Liquidation Process) Regulations, 2017, the voluntary liquidator published a notification in the newspaper, namely, “Jansatta Hindi” and “Financial Express (English)” on 07.01.2022 respectively.

f. It is submitted that a Bank Account was opened with the Axis Bank, in the name of “M/s. Rudolf Sales Private Limited”. The said account was closed after distribution of the liquidated assets of the company in accordance with the manner provided in Section 53 of the Act.

g. The Declaration by majority of Directors along with the audited financial statements and record of business operations of the company were filed with ROC.

h. In terms of Regulation 9 of the IBBI Regulations, the voluntary liquidator submitted a preliminary report to the company on 18th February, 2022.

i. It is stated that no claim from any stakeholder had been received in response to the public announcement made by the liquidator.

j. Accordingly, in terms of Regulation 38 of the IBBI Regulations, the voluntary liquidator submitted the final report to the RoC.

4. When the matter was first heard, this Bench had directed that notice be issued to the RoC. Pursuant to the service of the notices to the ROC, ROC has filed their status report and had no objection qua acceptance of the present Application. Necessary compliances of Section 59 and other relevant provisions of the Insolvency and Bankruptcy Code, 2016 read with the regulations have been made within time. More specifically, the submission of the Form GNL-2 to the ROC, after realisation and distribution of the assets to its members and closure of the Bank account.

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5. In view of the foregoing necessary compliances made and satisfaction accorded by the voluntary liquidator, the present company namely M/s. Rudolf Sales Private Limited hereby stands dissolved with effect from the date of the present order. Accordingly, the Copy of this order be filed with the ROC within the statutory period as per the applicable provisions.

6. Consequently, the present petition for voluntary Liquidation stands allowed.

File be consigned to records.

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(DR. BINOD KUMAR SINHA)  
MEMBER (T)

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(DHARMINDER SINGH)  
MEMBER (J)