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IN THE NATIONAL COMPANY LAW TRIBUNAL, BENGALURU BENCH

[Through Physical hearing/ VC Mode (Hybrid)]

ITEM No.15

C.P. (IB) No.319/BB/2025

IN THE MATTER OF:

M/s. Cresttek Engineering Solutions Private Limited ... Petitioner

Petition under Section 59 (7) of IBC, 2016

Order delivered on: 31.07.2026

CORAM:

SHRI SUNIL KUMAR AGGARWAL
HON'BLE MEMBER (JUDICIAL)

SHRI RADHAKRISHNA SREEPADA
HON'BLE MEMBER (TECHNICAL)

COUNSELS PRESENT:

For the Petitioner : Shri Pawan Jhabakh

For the I.T. Dept. : Shri Ganesh R. Ghale

ORDER

1. Heard Ld. Counsels for the parties.
2. **The Petition is allowed**, and the **Petitioner Company is dissolved** vide separate order. File be consigned to Record Room.

-Sd-
RADHAKRISHNA SREEPADA
MEMBER (TECHNICAL)

-Sd-
SUNIL KUMAR AGGARWAL
MEMBER (JUDICIAL)

SS

राष्ट्रीय कम्पनी विधि अधिकरण बेंगलुरु बेंच National Company Law Tribunal Bengaluru Bench

IN THE NATIONAL COMPANY LAW TRIBUNAL, BENGALURU BENCH

(Exercising the powers of Adjudicating Authority under The Insolvency and Bankruptcy Code, 2016)

C.P. (IB) No.319/BB/2025

(Application under Section 59 of the Insolvency and Bankruptcy Code, 2016)

IN THE MATTER OF:
M/s. CRESTTEK ENGINEERING SOLUTIONS PVT. LTD.
(CIN: U72900KA2013PTC147183)
IBC Knowledge Park, 7th Floor,
Tower D 4/1, Bannerghatta Main Road,
Bangalore, Karnataka, India – 560029. ... Petitioner/Corporate Person

Petition presented on :**20.01.2026**
Order delivered on :31.07.2026

Coram:
Shri Sunil Kumar Aggarwal, Hon'ble Member (Judicial)
Shri Radhakrishna Sreepada, Hon'ble Member (Technical)

COUNELS PRESENT:

For the Petitioner : Shri Pawan Jabakh
For the I.T. Dept. : Shri Ganesh R. Ghale

O R D E R

1. This Company Petition is filed with the prayer to *Order dissolution of* ***M/s. CRESTTEK ENGINEERING SOLUTIONS PVT. LTD.***

2. The relevant facts emanating out of application are:

(a) The Applicant Company was incorporated on 27.08.2013, in India under the provisions of the Companies Act, 1956, bearing CIN: **CIN: U72900KA2013PTC147183**.

(b) The Board of Directors of Corporate Person at their meeting held on 31.12.2024, decided to voluntary Liquidation of the Company **Declaration of Solvency**.

(c) It is declared that the Petitioner is not being liquidated to defraud any person.

(d) During the Extra Ordinary General Meeting held on 13.01.2025, ***Mr. Sriram Krishnamoorthy, Insolvency Professional having Registration No. IBBI/IPA-002/IP-N01123/2021-2022/13654, was appointed as liquidator.***

(e) The Audited Financial Statements of the Corporate Person for preceding two Financial Years 31.03.2023 & 31.03.2024 has been filed.

Regulatory Compliances:

राष्ट्रीय कम्पनी विधि अधिकरण बेंगलुरु बेंच National Company Law Tribunal Bengaluru Bench

Regulation **of the IBBI (Voluntary Liquidation Process) Regulations, 2017**		Date of Compliance
Commencement of liquidation and appointment of liquidator		13.01.2025
Intimation to the ROC	Filing of MGT-14 GNL-2	05.02.2025 05.02.2025
preliminary report to the Company	**Regulation 9(1)**	28.02.2025
Public Announcement	**Regulation 14,**	17.01.2025
Stake holders List	**Regulation 30,**	13.01.2025
Liquidation Account	**Regulation 34**	24.10.2025
Final Report to IBBI	**Regulation 38**	15.10.2025

3. We have heard Ld. Counsel for the Liquidator, Ld. Counsel for the I.T. Dept. and carefully perused the material on record and relevant legal provisions.

4. On being notified, ROC, Karnataka has filed the Status Report on 07.04.2026 stating that no enquiry/inspection/complaint/legal action is pending against the Applicant.

5. Despite providing sufficient time, No Report is filed by the Income tax Department.

6. On examination of the submissions and documents filed with the Petition, it is apparent that the affairs of the Petitioner have been completely wound up and its assets have been entirely liquidated and as such the Applicant Company deserves to be dissolved. Accordingly, in exercise of the powers conferred under Section 59 of IBC, 2016, ***M/s. CRESTTEK ENGINEERING SOLUTIONS PVT. LTD.*** is **hereby dissolved** and **C.P. (IB) No.319/BB/2025 is allowed** subject to desired liberty to the Registrar of Companies.

7. The Directors of the Company are required to file an affidavit to the effect that they are going to meet any Legal liability that may arise in future against the Company.

8. The Liquidator is directed to inform the Income Tax and GST Departments regarding dissolution of Applicant and surrender the PAN number and GSTIN to respective Offices.

9. The Registry and the Liquidator are directed to serve a copy of this order upon ROC, Bengaluru at their mail id – ***roc.bangalore@mca.gov.in,*** and IBBI within fourteen days from the date of receipt of a copy of this order.

-Sd-
RADHAKRISHNA SREEPADA
MEMBER (TECHNICAL)

-Sd-
SUNIL KUMAR AGGARWAL
MEMBER (JUDICIAL)

राष्ट्रीय कम्पनी विधि अधिकरण बेंगलुरु बेन्च National Company Law Tribunal Bengaluru Bench

NATIONAL COMPANY LAW TRIBUNAL
[Bengaluru Bench]
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OF THE ORIGINAL

Diary No.: 393

Date of Application: 12/8/26

Date Copy Ready : 12/8/26

Date of Delivery :

DR/AR
(Signature & Seal) 12/8/26