



**IN THE NATIONAL COMPANY LAW TRIBUNAL, AHMEDABAD**  
**COURT - 2**

Item No.212 – IA 727 of 2021  
In  
CP(IB) 468 of 2018

**Proceedings under Section 9 IBC**

**IN THE MATTER OF:**

C Girdharlal Gheewala  
V/s  
SK Masala & Food Ltd

.....Applicant

.....Respondent

**Order delivered on 15/12/2022**

**Coram:**

Dr. Deepti Mukesh, Hon'ble Member(J)  
Ajai Das Mehrotra, Hon'ble Member(T)

**PRESENT:**

For the Applicant : Mr. Bharat Choudhary, Adv. for Mr. Sumit Parikh, Adv.  
For the Income Tax : Ms. Pankti Shah, Adv.

**ORDER**

**IA 727 of 2021**

Learned proxy Counsel Mr. Choudhary for the Liquidator seeks adjournment stating that the arguing counsel is not available. It is seen that this application is of 2021 which is not being attended to by the Liquidator. Order dated 14.07.2022 records that the Liquidator had undertaken to file list of dates and events which is not filed till date. Learned Counsel for Income Tax was also directed to comply with the order dated 09.06.2022. Learned Counsel Ms. Shah for Income Tax states that they have complied the order and served copy to Liquidator. Proxy counsel appearing is not in a position to make submission whether they have received the copy of reply or not. It is further seen that matter was listed on 30.09.2022, none appeared for the applicant. On 17.11.2022, matter was adjourned due to paucity of time but appearance for applicant is not recorded. Today again, time is sought by the Liquidator to argue the matter. We fail to understand the negligence / lethargy of the Liquidator in pursuing this application which is for closure of the Liquidation process and is pending for more than year. Let copy of this order be sent to the IBBI for inquiring against the Liquidator for conducting liquidation process in such manner. Registry is directed to send copy to IBBI. Liquidator is directed to remain present on the next date of hearing.

List on 04.01.2023

-Sd-

**AJAI DAS MEHROTRA  
MEMBER (TECHNICAL)**

-Sd-

**DR. DEEPTI MUKESH  
MEMBER (JUDICIAL)**