

**IN THE NATIONAL COMPANY LAW TRIBUNAL
KOLKATA BENCH, (Court – II)
KOLKATA**

**IA(IBC)1084(KB)2023
In
CP(IB)/482(KB)2017**

An application under section 54 of the Insolvency and Bankruptcy Code, 2016 read with Regulation 45(3) of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016.

In the matter of:

Eastern Gases Ltd. (CIN: L40200WB1995PLC068251);

Represented by its Liquidator –

Mr. Kuldeep Verma,

.... Applicant/Liquidator

Date of Hearing: 28/06/2023

Coram:

Smt. Bidisha Banerjee

: Member (Judicial)

Shri Balraj Joshi

: Member (Technical)

Appearances through hybrid mode:

For Liquidator

: Mr. Rahul Auddy, Adv.
Mr. Aditya Gooptu, Adv.

FOR CLARIFICATION

1. IA(IBC)/1084(KB)2023 was reserved for order on 28/06/2023.
2. Liquidation order was passed on **21/08/2018**. The Liquidator had opened a liquidation account on **06/09/2018** being A/c. No. **3703923804**, IFSC: **CBIN0280093** with **Central Bank of India (“CBI”)**, Camac Street Branch, Kolkata maintained in the name of the Corporate Debtor in liquidation. (Ref.

Annexure “D”, Form H at page 54 of the application). However, from the Audited Receipts and Payments Statements for the three years from 01/04/2019 to 31/03/2020, 01/04/2020 to 31/03/2021 and 01/04/2021 to 31/03/2022 submitted by the Liquidator (Ref. at pages 44 to 48 of the application) shows maintenance of another account being A/c. **No. 3629972541** with **CBI**. Also from the Audited Receipts and Payments Statements for the period from 21/08/2018 to 31/03/2019 shows another account being A/c. **No. 694705600512** maintained with **ICICI Bank** over and above the aforesaid A/c. **No. 3629972541** with **CBI**.

3. The Liquidator is hereby directed to file an affidavit along with supporting documents to show that all the accounts maintained by the Corporate Debtor before passing of the liquidation order have been closed and the amounts after closure of those accounts have been transferred to liquidation account no. **3703923804** with CBI, Camac Street Branch, Kolkata.
4. The Liquidator shall also attach original bank statement showing receipt and payment with regard to **Liquidation Account** from the **date of opening** to **date of closure** of the account along with a certificate to be issued by the Central Bank of India, Camac Street Branch where the liquidation account is maintained to the effect that the said Liquidation Account has been closed after the balance become **“zero”**.
5. **List the matter on 28/08/2023.**

(Balraj Joshi)
Member (Technical)

(Bidisha Banerjee)
Member (Judicial)

Signed on this, the 2nd day of August, 2023.

hb.