IN THE NATIONAL COMPANY LAW TRIBUNAL, BENGALURU BENCH

[Through Physical hearing/ VC Mode (Hybrid)]

ITEM No.07
C.P. (IB) No.33/BB/2026

IN THE MATTER OF:

M/s 9lGamefi Private Limited ... Petitioner

Vs.

ROC, Karnataka ... Respondent

Petition under Section 59 (7) of IBC, 2016

Order delivered on: 23.10.2026

CORAM:

SHRI SUNIL KUMAR AGGARWAL
HON'BLE MEMBER (JUDICIAL)

SHRI RADHAKRISHNA SREEPADA
HON'BLE MEMBER (TECHNICAL)

COUNSELS PRESENT:

For the Petitioner : Shri Mahesh T. Nulolu
For the I.T. Dept. : Shri Ganesh R. Ghale

ORDER

1. Heard Ld. Counsels for the parties.
2. Vide separate Order, **Company Petition is allowed, and the Petitioner Company is dissolved.**
3. File be consigned to record room.

-Sd-
RADHAKRISHNA SREEPADA
MEMBER (TECHNICAL)

-Sd-
SUNIL KUMAR AGGARWAL
MEMBER (JUDICIAL)

Shruthi

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.33/BB/2026

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

IN THE MATTER OF:

M/s. 91GAMEFI PVT. LTD.
Represent by its Liquidator, Mr. Sujit Balakrishnan Manazhy,
CIN: U72900KA2022PTC158907
No. 57, Malleswaraswamy Nilaya,
Srinidhi, Layout, Jakkasandra, Nelamangala,
Bangalore Rural – 562123. … Petitioner

Petition presented on :**20.03.2026**
Order delivered on :23.10.2026

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

COUNELS PRESENT:

For the Petitioner : Shri Avinash R Khanolkar
Shri Maheshkumar T. Nulolu
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 by way of voluntarily liquidation *of* **M/s. 91GAMEFI PVT. LTD.**
2. The relevant facts emanating out of application are:
   (a) The Applicant Company was incorporated on 15.03.2022 in Bengaluru, Karnataka under the provisions of the Companies Act, 2013, bearing **CIN: U72900KA2022PTC158907.**
   (b) The Board of Directors of Applicant at their meeting held on 08.03.2025 gave the approval of **Voluntary Liquidation** and notice to the Shareholders for conducting Extra-Ordinary General Meeting.
   (c) On 13.03.2025, vide the Special Resolution passed by the Shareholders of the Company to liquidate and for the dissolution of the Company by way of **Voluntary Liquidation** in the Extra-Ordinary General Meeting and appointed **Mr. Sujit Balakrishnan Manazhy, Insolvency Professional bearing Registration No. IBBIIPA-002IP-N003282017-201810933,** as Liquidator.

(d) It is declared that the Applicant is not being liquidated to defraud any person.

(e) The Audited Financial Statements of the Corporate Person for the Financial Year 31.03.2023, in Page No. 54 of the Petition has been filed.

Regulatory Compliances:

Regulation **of the IBBI (Voluntary Liquidation Process) Regulations, 2017**		Date of Compliance
Commencement of liquidation and appointment of liquidator		13.03.2025
Intimation to the ROC & IIBI	Filing of MGT-14 GNL-2	18.03.2025
preliminary report to the Company	**Regulation 9(1)**	25.04.2025
Public Announcement	**Regulation 14**,	18.03.2025
Stake holders List	**Regulation 30**,	12.04.2025
Liquidation Account	**Regulation 34**	24.12.2025
Final Report to IBBI	**Regulation 38**	07.01.2026

3. Despite sending repeated notices, the ROC Report has not been filed yet.

4. On 02.03.2026, vide Diary No. 1030, IT Department filed its report mentioning that there is an amount of Rs. 650/-, pending against the Petitioner. And on 27.05.2026, the Petitioner filed a Compliance Memo mentioning the payment of outstanding due of the said amount.

5. On examination of the submissions and documents filed, 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. 91GAMEFI PVT. LTD.** is **hereby dissolved** and **C.P. (IB) No.33/BB/2026 is allowed** subject to desired liberty to the Registrar of Companies.

6. 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.

7. 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.

8. 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)