

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
NEW DELHI

Company Appeal (AT) (Insolvency) No. 309 of 2018

IN THE MATTER OF:

**Sales Tax Department,
State of Maharashtra**

...Appellant

Versus

**Raj Oil Mills Ltd.
(Corporate Debtor) & Ors.**

...Respondents

Present:

For Appellant : Ms. Rama Ahluwalia, Advocate

O R D E R

02.07.2018 The question arises for consideration in this appeal is whether 'Value Added Tax' (VAT) or 'General Sales Tax' (GST) or 'Income-tax' come within the meaning of 'goods' or 'services' for the purpose of treating the Central Government or State Government as 'operational creditor' in a case where there is no other dues is payable against the supply of goods or services?

Let notice be issued on the respondents by Speed Post. Requisite alongwith process fee, if not filed, be filed by tomorrow i.e. 3rd July, 2018. If the appellant provides *e-mail* address of the respondents, let notices be also issued through *e-mail*.

Post the matter for 'admission' on 17th July, 2018.

In the meantime, if the resolution plan has been approved, the Resolution Professional, Corporate Debtor, the successful Resolution Applicant and the Adjudicating Authority will not give effect to the same without prior permission

of this Appellate Tribunal. However, it will be open to the successful 'Resolution Applicant' to make statement about payment of the statutory dues of Corporate Debtor such as VAT or GST or Income-tax.

[Justice S.J. Mukhopadhaya]
Chairperson

[Justice Bansi Lal Bhat]
Member (Judicial)

/ns/uk