

11.03.2026

FMA 1507 of 2025

With

CAN 1 of 2025

M/s. Lalwani Ferro Alloys Ltd.

Vs.

**Assistant Commissioner, CGST & CX, Park Street
Division, Kolkata South Commissionerate & Ors.**

Mr. Rishabh Karnani

Mr. Sandip Choraria

Mr. Akash Chakraborty

... ... for the appellant

Mr. Deepanjan Dutta Roy

Ms. Sanjana Jha

... ... for the Respondent No.4

Ms. Farnaz Nasim

...for the Union of India

Mr. Vipul Kundalia, Sr. Adv.

Mr. Anurag Roy

...for the CGST Authorities

Learned Counsel appearing on behalf of Mr. Anish Niranjan Nanavaty, the Resolution Professional, submits that the claim pertaining to the period from 18th January, 2018, to 31st March, 2018, stands fully satisfied by the Resolution Professional, inasmuch as the Resolution Professional assumed custody and control of the corporate debtor with effect from 16th January, 2018.

Learned Counsel further seeks leave to file an affidavit in opposition.

Learned Counsel appearing on behalf of the CGST authorities seeks liberty to file an affidavit in opposition.

Affidavits in opposition shall be filed within two (02) weeks from date, with any reply thereto, if so advised, to be filed within one (01) week thereafter.

Let the matter be listed again on 1st April, 2026.

(Uday Kumar, J.)

(Rajarshi Bharadwaj, J.)