(2026) 08 NCLAT CK 1832

In the National Company Law Appellate Tribunal, Chennai Bench

Case No : Company Appeal (AT) (CH) (Ins) No. 219/2026 (IA No.616/2026)

The Sub-Registrar, Neelankarai — APPELLANT

Vs

Ebenezar Inbaraj — RESPONDENT

Date of Decision : 04-08-2026

Acts Referred:
I & B Code, 2016 — Section 53

Citation : (2026) 08 NCLAT CK 1832

Hon'ble Judges : Justice N. Seshasayee, Member (Judicial);Jatindranath Swain, Member (Technical)

Bench : Division Bench

Advocate : Mr. T.K. Bhaskar, Advocate, Mr. B. Thilak Narayanan, Advocate

Final Decision : Dismissed

Judgement

(Hybrid Mode) 04.08.2026:

There is no representation of the Appellant. However, given the nature of this case, we need to record the statement made by the respondent, and this is captured in our order dated 31.07.2026, and it is reproduced has below: -

> *"The learned counsel for the liquidator submits that, the Income Tax Department indeed has preferred a claim and its claim too has been paid, but it is not the Income Tax Department that insists for any income tax attachment. The Income Tax Department earlier had attached the property, but the same stands vacated in the liquidation process to enable the sale of the asset".*

The Income Tax Department is an operational creditor and its claim has already been paid under Section 53 of the I & B Code, 2016. The Sub-Registry therefore cannot worry more than the Income Tax Department. Its responsibility now is to register the document.

We dismiss the appeal but subject to the observations mentioned above.