

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
AT CHENNAI
(APPELLATE JURISDICTION)

IA No. 327/2026 & IA No. 879/2026
in
Company Appeal (AT) (CH) (Ins) No. 67/2026
(IA No. 326/2026)

In the matter of:

DBS Bank India Ltd.

...Appellant

V

The Central Goods and Service Tax Dept.
Rep by Assistant Commissioner of Central Tax
& 2 Ors.

...Respondents

Present :

For Appellant : Ms. Aishwarya N, Advocate
For Respondents : Ms. Pooja, Advocate for R1
Mr. Ankit Singal & Mr. Himanshu Kumar,
Advocates for R3

ORDER
(Hybrid Mode)

01.07.2026:

The Appellant in the instant Appeal has filed **IA No. 327/2026**, praying for an amendment in the memo of appeal by introducing certain additional grounds. Introduction of additional grounds in the memorandum of appeal can be made at any stage of the proceedings of the Appeal. In the eventuality, the IA No. 327/2026, would stand allowed.

The Ld. Counsel for the Appellant is directed to supply the amended memo of the Company Appeal to the Tribunal within a period of one week from today.

Similarly, **IA No. 879/2026**, preferred by the Respondent No. 3, for taking the short reply dated 10.01.2025 on record. The documents, since being the documents already available in the proceedings before NCLT, the same is permitted to be taken on record to be considered at the stage of final hearing.

It is expected that all the parties to the appeal will ensure to complete the pleadings by the next date fixed.

List this Appeal on **10.08.2026**.

[Justice Sharad Kumar Sharma]
Member (Judicial)

[Jatindranath Swain]
Member (Technical)

DD/MS/AK