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Companies Act, 2013,

Section 270 - Modes of Winding Up

(1) The winding up of a company may be either--

(a) by the Tribunal; or

(b) voluntary.

(2) Notwithstanding anything contained in any other Act, the provisions of this Act with respect to winding up shall apply to the winding up of a company in any of the modes specified under sub-section (1).