

**IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI**  
**COURT-VI**

Item No. 607  
Appeal-12/252/ND/2024

**IN THE MATTER OF:**  
**INCOME TAX OFFICER**

...APPELLANT

**Vs.**

**REGISTRAR OF COMPANIES**  
**(OM RUDRA EXPORTS PVT. LTD.)**

...RESPONDENT

**Section**  
**U/s 252 (1)**

**Order delivered on 11.07.2024**  
**HYBRID HEARING (PHYSICAL & VC)**

**Coram:**  
**SHRI MAHENDRA KHANDELWAL, HON'BLE MEMBER (JUDICIAL)**  
**SHRI RAHUL BHATNAGAR, HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

**For the Appellant/ IT Department :**Mr. Puneet Rai, Sr. St. Counsel, Mr. Rishabh Nangia, Jr. St. Counsel, Mr. Ashwini Kumar, Jr. St. Counsel, Adv. Nikhil Jain.

**For the RoC** :Adv Aakash Sharma

**ORDER**

Ld. counsel on behalf of the Income Tax Department is present and submitted that they have served the Respondents through publication and filed the proof of service which is now available on e-portal. None appears on behalf of the Respondent other than RoC. One more opportunity is given to the Respondent to appear and file their response. List the matter on **19.09.2024.**

**Sd/-**  
**(Rahul Bhatnagar)**  
**Member (T)**

**Sd/-**  
**(Mahendra Khandelwal)**  
**Member (J)**