

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

**ITEM No. 308**  
**49/252(ND)/2023**

**IN THE MATTER OF:**

Income Tax Officer	....	Petitioner/Applicant
Vs.		
ROC (Real Gains Developers Pvt Ltd.)	....	Respondent

**Order u/S. 252(1) of Companies Act, 2013**

**Order delivered on 08.07.2024**

**CORAM:**

**SH. BACHU VENKAT BALARAM DAS**  
**HON'BLE MEMBER (JUDICIAL)**

**SH. ATUL CHATURVEDI**  
**HON'BLE MEMBER (TECHNICAL)**

**HYBRID HEARING (PHYSICAL & VC)**

**PRESENT:**

For the Appellant	:	Mr. Puneet Rai, Adv., SSC, Mr. Ashvini Kr, Mr. Rishabh Nangia, Mr. Nikhil Jain, Advs.
For the Respondent	:	

**ORDER**

We have heard the submissions made by Mr. Nikhil Jain, Ld. Counsel appearing for the Applicant.

**Orders reserved.**

-Sd-  
**(ATUL CHATURVEDI)**  
**MEMBER (TECHNICAL)**

-Sd-  
**(BACHU VENKAT BALARAM DAS)**  
**MEMBER (JUDICIAL)**

Ajay