

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

Item No. 602  
Company Appeal- 79/252/ND/2023

**IN THE MATTER OF:**

**Deputy Commissioner of  
Income Tax, Central Circle-28, New Delhi**

**...APPELLANT**

**Vs.**

**ROC, Delhi and Ors. (M/s. Tina Overseas Pvt. Ltd.) ...RESPONDENT**

**Section**

**U/s 252**

**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. Raghav Dikshit, Adv. Prakhar  
Mithal. Adv Aakash Sharma

**ORDER**

Ld. counsel for the Income Tax Department is present and sought further time to file rejoinder with respect to the reply filed by the R-3 & R-4. Ld. counsel on behalf of R-3 & R-4 is present. Proxy Counsel on behalf of RoC is present. List the matter on **05.09.2024**.

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

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