

**IN THE NATIONAL COMPANY LAW TRIBUNAL,
NEW DELHI COURT III (SPECIAL BENCH)**

Item No. 307
86/252(ND)/2023

IN THE MATTER OF:

Income Tax Officer Ward 21(1)

.....APPLICANT/PETITIONER

Vs

ROC Delhi & Ors. (M/s. Randhir Ispat (P) Ltd.

.....RESPONDENT

SECTION

U/s 252

Order delivered on 13.05.2024

CORAM:

SHRI BACHU VENKAT BALARAM DAS, HON'BLE MEMBER (JUDICIAL)

SHRI RAHUL BHATNAGAR, HON'BLE MEMBER (TECHNICAL)

PRESENT:

For the Applicant : Mr. Puneet Rai, SSC, Mr. Ashvini Kumar,
Mr. Rishabh Nangia, Mr. Nikhil Jain, Advocate.

For the Respondent :

HYBRID HEARING (PHYSICAL & VC)

ORDER

Learned Counsel appearing for the Income Tax Department has submitted that latest Assessment Order in the present case was issued in the year 2015-16 and thereafter, there no Assessment has taken place on the instructions from the Income Tax Department as stated.

Arguments heard.

Order **reserved**.

Sd/-

Sd/-

**(RAHUL BHATNAGAR)
MEMBER (TECHNICAL)**

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