

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

Item No. 306
77/252(ND)/2022

IN THE MATTER OF:

Income Tax Officer

.....APPLICANT/PETITIONER

Vs

ROC (M/s. Easy Money Transfer Pvt. 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 on instructions from the Income Tax Department that the latest Assessment Order in the present case was issued in the year 2013-14 and thereafter, no Assessment has taken place.

Arguments heard.

Order **reserved**.

Sd/-

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

Sd/-

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