

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

**Item No. 212**  
**Appeal-111/252/ND/2023**

**IN THE MATTER OF:**

**Income Tax Officer Ward 3(1)**

... **Applicant/Petitioner**

**Versus**

**RoC & (Avanza Epsilon Elektro  
Pvt. Ltd. & Ors.)**

... **Respondent**

**Under Section: 252 (3)**

**Order delivered on 16.07.2024**

**CORAM:**

**SH. MANNI SANKARIAH SHANMUGA SUNDARAM  
HON'BLE MEMBER (J)**

**SH. SUBRATA KUMAR DASH  
HON'BLE MEMBER (T)**

**PRESENT:**

**For the Applicant :**

**For the Respondent :**

**For the IT Deptt. :** St. Counsel Sanjay Kumar and St. Counsel  
Easha

**Hearing Through: VC and Physical (Hybrid) Mode**

**ORDER**

Ld. Counsel appearing for the Applicant present through VC and submitted that they need some more time for filing Assessment order and Demand notice. 10 days' time is granted.

List on **03.09.2024**.

**Sd/-**

**(SUBRATA KUMAR DASH)  
MEMBER (T)**

**Sd/-**

**(MANNI SANKARIAH SHANMUGA SUNDARAM)  
MEMBER (J)**