

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

Item No. 102  
Company Appeal 79/252/ND/2024

**IN THE MATTER OF:**

**Income Tax Officer, Ward 21(1), Delhi**

**...APPELLANT**

**Vs**

**Registrar of Companies, Delhi & Ors.  
(Rally Motors Private Limited.)**

**...RESPONDENT**

**Section**

**U/s 252**

**Order delivered on 10.05.2024  
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** : Adv. Puneet Rai, Sr. St. Counsel, Adv.  
Rishabh Nangia, Jr. St. Counsel, Adv.

**For the RoC**

:

**ORDER**

This is an appeal filed under Section 252(1) of the Companies Act, 2013 by the Income Tax Department seeking restoration of the Respondent Company which was struck off by the order of RoC in terms Section of 248 of the Companies Act, 2013.

Heard the Ld. Counsel on behalf of Income Tax Department. Issue notice to the Respondents for filing their reply and appearance. Notice be issued by all means and proof of service be filed. List the matter on **25.07.2024.**

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

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