

**IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI**  
**COURT-V**  
**(Division Bench)**

**Item No.-508**

Appeal No.-166/252/ND/2023

**IN THE MATTER OF:**

Income Tax officer Ward 20(1)

**.....Applicant**

**Vs.**

RoC & Ors. (Prerna Electricals Pvt. Ltd.)

**.....Respondent**

**SECTION**

U/s 252

**Order delivered on 10.07.2024**

**CORAM:**

**SHRI MAHENDRA KHANDELWAL,  
HON'BLE MEMBER (JUDICIAL)**

**Dr. SANJEEV RANJAN,  
HON'BLE MEMBER (TECHNICAL)**

**HYBRID HEARING (PHYSICAL & VC)**

**PRESENT:**

For the Applicant : Mr. Puneet Rai, Sr. St. Counsel, Mr. Rishabh Nangia,  
Jr. St. Counsel

For the Respondent : Mr. S. S. Bhati, Mr. Rohit Sharma, Advs. for R-2 to R-4

For the RoC : Mr. Aakash Sharma, Adv.

**ORDER**

Ld. Counsel on behalf of the Appellant Income Tax Department is present and sought further time to seek instructions from the department. It is noted on the last date of hearing i.e. 29.05.2024, last opportunity is given to the Income Tax Department to file their rejoinder. Ld. Counsel on behalf of R-2 to R-4 is present. Proxy Counsel on behalf of the RoC is also present. Once again last opportunity is given to the Income Tax Department for submitting their contention. It is made clear no further adjournment shall be granted to the Income Tax Department. List the matter on **18.09.2024**.

**Sd/-**  
**(Dr. SANJEEV RANJAN)**  
**MEMBER (T)**

**Sd/-**  
**(MAHENDRA KHANDELWAL)**  
**MEMBER (J)**