

IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI
COURT – IV

Item No. 104
Appeal No. 140/252/ND/2024

IN THE MATTER OF:

Assistant Commissioner of Income Tax ... Appellant
Versus
Registrar of Companies (Timeline Ventures Pvt. ... Respondent
Ltd.)

Under Section 252(1) of the Companies Act, 2013.

Order delivered on 16.07.2024

CORAM:

MR. MANNI SANKARIAH SHANMUGA SUNDARAM,
HON'BLE MEMBER (JUDICIAL)
DR. SANJEEV RANJAN,
HON'BLE MEMBER (TECHNICAL)

PRESENT:

For the Appellant : Mr. Puneet Rai, Senior Standing Counsel
Mr. Rishabh Nangia, Junior Standing Counsel
Mr. Ashvini Kumar, Junior Standing Counsel
Mr. Nikhil Jain, Adv.

HYBRID HEARING (PHYSICAL & VC)

ORDER

This is an appeal filed by the Appellant-Income Tax Department under Section 252(3) of the Companies Act, 2013. Learned Counsel for the Appellant-Income Tax Department is present physically. We have heard the submissions made by Learned Counsel for the Appellant-Income Tax Department. Ms. Jyoti Khurana, Learned Counsel for the respondent No. 1-RoC is present through video-conferencing and accepts notice. Issue notice to the respondents No. 2 to 4, returnable by 27.08.2024. The Appellant-Income Tax Department is directed to serve notice to the respondents through all modes i.e. speed post, registered post, email and courier etc. and the affidavit of service be filed within one week. Three weeks' time is given to the respondents to file their reply/report, on receipt of notice, with advance copy to the other side. Let this matter be posted to **27.08.2024.**

Sd/-

DR. SANJEEV RANJAN
MEMBER (TECHNICAL)

Sd/-

MANNI SANKARIAH SHANMUGA SUNDARAM
MEMBER (JUDICIAL)