

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

**Item No. 418**  
**Appeal No. 185/252/ND/2023**

**IN THE MATTER OF:**

Assistant Commissioner of Income Tax ... Applicant  
Versus  
Registrar of Companies (Sai Prakash Human ... Respondent  
Resource Pvt 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 Applicant : Mr. Puneet Rai, Senior Standing Counsel  
Mr. Rishabh Nangia, Junior Standing Counsel  
Mr. Ashvini Kumar, Junior Standing Counsel  
Mr. Nikhil Jain, Adv.  
For the RoC : Ms. Jyoti Khurana, Adv.

**HYBRID HEARING (PHYSICAL & VC)**

**ORDER**

Learned Counsel for the appellant is present physically and has submitted that they have filed Assessment Order and Demand Notice on 25.06.2024. The same is available on e-portal of this Tribunal. Learned Counsel for the RoC is present through video-conferencing. Respondents are already proceeded ex parte vide order dated 06.02.2024. Submissions heard on behalf of the appellant. Order reserved.

Sd/-

**DR. SANJEEV RANJAN**  
**MEMBER (TECHNICAL)**

Sd/-

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