

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

Item No.-105
Appeal-146/252/ND/2024

IN THE MATTER OF:

Assistant Commissioner of Income Tax Circle 25(1), Delhi**Applicant**

Vs.

ROC & Ors (Valley In-Store India Private Limited)**Respondent**

SECTION

U/s 252(1)

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 :

For the RoC : Mr. Aakash Sharma, Adv.

ORDER

This is an appeal filed by the Income Tax Department under Section 252 of the Companies Act, 2013, seeking restoration of the Respondent Company. Heard the submissions made by the Ld. Counsel on behalf of the Income Tax Department. Issue notice to the Respondents for filing their response and appearance. Notice be issued by all means and proof of service be filed. List the matter on **18.09.2024**.

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

Sd/-
(MAHENDRA KHANDELWAL)
MEMBER (J)