

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

Item No. 101  
CompanyAppeal-142/252/ND/2024

**IN THE MATTER OF:**  
**Income Tax officer**

...APPELLANT

**Vs.**

**Registrar of Companies (Optimal Farms Pvt. Ltd.) ...RESPONDENT**

**Section**  
**U/s 252**

**Order delivered on 11.07.2024**  
**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 :**Mr. Puneet Rai, Sr. St. Counsel, Mr. Rishabh Nangia, Jr. St. Counsel, Mr. Ashwini Kumar, Jr. St. Counsel, Adv. Nikhil Jain.

**For the RoC** :Adv Aakash Sharma

**ORDER**

This is an appeal filed under Section 252 of the Companies Act filed by the Income Tax Department seeking restoration of the Respondent's company.

Heard the Ld. counsel on behalf of the 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 **12.09.2024.**

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

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