

IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI
COURT-V

Item No.-212

Appeal No- 309/252/ND/2020

IN THE MATTER OF:

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL CIRCLE -2 LUDHIANA

....Applicant

Vs.

ROC & DISHA COMMERCIALS PVT LTD

.....Respondent

SECTION

U/s 252

Order delivered on 27.10.2020

CORAM:

SHRI ABNI RANJAN KUMAR SINHA
HON'BLE MEMBER (JUDICIAL)

SHRI K.K. VOHRA,
HON'BLE MEMBER (TECHNICAL)

PRESENT:

For the Applicant

: Mr. Lakshmi Gurung and Mr. Ankit Singh for IT Deptt.

For the Respondent

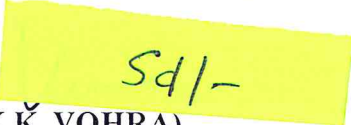
: Ms. Sweety Kumar Singh, Ld. ARoC

ORDER

We have heard the Ld. Counsel for the appellant, Ms. Lakshmi Gurung and in course of hearing, Ld. Counsel for the appellant submitted that notices upon R-2 and R-3 have already been served but so far R-4 is concerned, notice was not served upon them and she further submitted that since the notices have already been served upon R-2 and 3, so, there is no need serve the notice upon R-4. She further submitted that now R-4 is not necessary and proper party and so name of R-4 may be deleted from the cause title portion of memo of appeal. On behalf of RoC, Ms. Sweety Kumar has appeared and submitted that she has no objection.

Considering the submissions, since the notices have already been served upon R-2 and 3, therefore, on the request of appellant, the name of R-4 is permitted to be deleted from the cause title portion of memo of appeal. Office is directed to make necessary correction in the memo of appeal.

We have heard, Ld. Counsel for the appellant and Ld. ARoC and none present on behalf of R-2 and 3. **Reserved for Orders.**


(K.K. VOHRA)
MEMBER (T)


(ABNI RANJAN KUMAR SINHA)
MEMBER (J)