

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

**Item No.-505**  
Appeal-225/252/ND/2023

**IN THE MATTER OF:**

Income Tax Officer Ward 18(3)

....Applicant

**Vs.**

RoC & Ors. (Nightingale IT Ecomm Pvt. Ltd.)

.....Respondent

**SECTION**

U/s 252

**Order delivered on 08.05.2024**

**CORAM:**

**SHRI MAHENDRA KHANDELWAL,**  
**HON'BLE MEMBER (JUDICIAL)**

**Dr. SANJEEV RANJAN,**  
**HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Applicant :

For the Respondent :

For the IT Dept. : Mr. Parth Semwal, Mr. Abhishek Maratha, Mr. Apoorv  
Agarwal, Advs.

For the RoC : Ms. Jyoti Khurana, Adv.

**HYBRID HEARING (PHYSICAL & VC)**

**ORDER**

Ld. Counsel on behalf of Income Tax Department is present and submitted that they have served the Respondents through publication and has filed the proof of service. However, the proof of service is still not reflected on the e-portal. Ld. Counsel on behalf of IT Department also submitted that they have filed the demand notice and assessment order. However, the same is also not reflected on the e-portal. Ld. Counsel for the IT Department is once again directed to approach the Registry and cure the defects, if any, so that it is reflected on the e-portal. Proxy Counsel on behalf of RoC is present. List the matter on **10.07.2024.**

**Sd/-**

**(Dr. SANJEEV RANJAN)**  
**MEMBER (T)**

**Sd/-**

**(MAHENDRA KHANDELWAL)**  
**MEMBER (J)**