

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**NEW DELHI BENCH (COURT – II)**

**Item No.223**

**Company Appeal-208/ND/2023**

**IN THE MATTER OF:**

**Income Tax Officer, ward  
23(1), New Delhi**

**... Applicant/Petitioner**

**Versus**

**ROC In the Matter of : Shelton Trading  
India Pvt. Ltd. & Ors.**

**... Respondent**

**Under Section: 252 (1)**

**Order delivered on 10.05.2024**

**CORAM:**

**SH. ASHOK KUMAR BHARDWAJ  
HON'BLE MEMBER (J)**

**SH. SUBRATA KUMAR DASH  
HON'BLE MEMBER (T)**

**PRESENT:**

**For the Applicant** : Adv. Puneet Rai, Sr. Standing Counsel, Adv.  
Rishabh Nangia, Jr. Standing Counsel

**For the Respondent** :

**Hearing Through: VC and Physical (Hybrid) Mode**

**ORDER**

There is no appearance on behalf of the Respondents despite service of notice by way of publication. In the wake, the proceedings qua them are set ex-parte. List the appeal for hearing on 23.07.2024. In the meantime, the appellant shall place on record the assessment order.

Demand notice on record along with affidavit.

List on 23.07.2024.

**Sd/-**

**(SUBRATA KUMAR DASH)  
MEMBER (T)**

**Sd/-**

**(ASHOK KUMAR BHARDWAJ)  
MEMBER (J)**