

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

**Item No.-504**  
Appeal-210/252/ND/2023

**IN THE MATTER OF:**

Dy. Commissioner of Income Tax, Circle-19(1)

....Applicant

**Vs.**

RoC & Ors. (Onkar Electronics 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. Puneet Rai, Sr. Standing Counsel, Mr. Rishabh  
Nangia, Jr. Standing Counsel, Mr. Ashvini Kumar,  
Mr. Nikhil Jain, Advs.

For the RoC : Ms. Jyoti Khurana, Adv.

**HYBRID HEARING (PHYSICAL & VC)**

**ORDER**

Ld. Counsel on behalf of Income Tax Department is present and sought further time to file assessment order and demand notice. Proxy Counsel on behalf of RoC is present. In view of the request may by Ld. Counsel on behalf of IT Department, list the matter on **24.07.2024**.

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

**Sd/-**  
**(MAHENDRA KHANDELWAL)**  
**MEMBER (J)**