

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

**ITEM No. 304**  
**236/252/ND/2022**

**IN THE MATTER OF:**

M/s. Purnima Gupta  
Vs.  
ROC

.... Petitioner/Applicant

.... Respondent

**Order under Section 252(3) of the Companies Act, 2013**

**Order delivered on 06.05.2024**

**CORAM:**

**SHRI BACHU VENKAT BALARAM DAS**  
**HON'BLE MEMBER (JUDICIAL)**

**SHRI RAHUL BHATNAGAR**  
**HON'BLE MEMBER (TECHNICAL)**

**HYBRID HEARING (PHYSICAL & VC)**

**PRESENT:**

For Applicant : Ms. Kanika Singhal Adv.  
For Respondent :

**ORDER**

We have heard the submissions made by Ld. Counsel appearing for Appellant as well as RoC.

We have perused the report filed by RoC.

No one appeared on behalf of the Income Tax Department and no report has been filed by them despite several opportunities being granted.

Order **reserved**.

The Appellant is at liberty to file one page note within two days.

-Sd-  
**(RAHUL BHATNAGAR)**  
**MEMBER (TECHNICAL)**

-Sd-  
**(BACHU VENKAT BALARAM DAS)**  
**MEMBER (JUDICIAL)**