

**IN THE NATIONAL COMPANY LAW TRIBUNAL,
NEW DELHI COURT III (SPECIAL BENCH)**

Item No. 313
262/252(ND)/2022

IN THE MATTER OF:

Income Tax Officer

.....APPLICANT/PETITIONER

Vs

ROC (SPB Procon Pvt Ltd)

.....RESPONDENT

SECTION

U/s 252

Order delivered on 06.05.2024

CORAM:

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

SHRI RAHUL BHATNAGAR, HON'BLE MEMBER (TECHNICAL)

PRESENT:

For the Applicant : Mr. Puneet Rai, SSC, Mr. Ashvini Kr,
Mr. Rishabh Nangia, JSCs, Adv Nikhil Jain

For the Respondent :

HYBRID HEARING (PHYSICAL & VC)

ORDER

In compliance with the order dated 04.03.2024, the Appellant has filed a copy of the Assessment Order and Demand Notice.

Arguments heard.

Order **reserved**.

Sd/-

**(RAHUL BHATNAGAR)
MEMBER (TECHNICAL)**

Sd/-

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