

**IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI**

**COURT-VI**

**Item No. 232  
26/252/ND/2020**

**IN THE MATTER OF:**

**Income Tax Officer, Ward 22(1) New Delhi**

**...APPELLANT**

**Vs.**

**ROC in the matter of M/s. S D Buildcon Pvt. Ltd.**

**...RESPONDENT**

**Section**

**Under Section 252**

**Order delivered on 04.01.2021  
(Virtual Hearing)**

**Coram:**

**SHRI P.S.N. PRASAD, HON'BLE MEMBER (JUDICIAL)**

**DR. V.K. SUBBURAJ, HON'BLE MEMBER (TECHNICAL)**

**For the ROC**

**For the Income Tax Department**

**:Mr. M. Yadubhushana Rao, AROC.**

**:Ms. Easha Kadian, St. Counsel  
and Ms. Laxmi Gurung, Sr.  
Standing Counsel.**

**ORDER**

Heard the submissions made by the counsel for the Income Tax Department.

At the time of virtual hearing, none of the respondents is present. Except AROC, all other respondents are set exparte. Let this matter be posted for hearing and disposal on 13.01.2021.

- S d -

**(V.K. Subburaj)  
Member (T)**

- S d -

**(P.S.N. Prasad)  
Member (J)**

(Anjula)