

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

**COURT-VI**

Item No. 210  
111/252/ND/2020

**IN THE MATTER OF:**

**Pr. Commissioner of Income Tax-5**

**...APPELLANT**

**Vs.**

**M/s. Kain Communication Pvt. Ltd.**

**...RESPONDENT**

**Section**

**Under Section 252**

**Order delivered on 21.12.2020  
(Virtual Hearing)**

**Coram:**

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

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

**For the Income Tax Department**

**:Ms. Vibhooti Malhotra, Mr.  
Shailender Singh, Advocates.**

**For the ROC**

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

**ORDER**

Heard the submissions made by the Learned Counsel for the Income Tax Department. At the request of the Learned Counsel for the Income Tax Department service of notice by all modes including publication is allowed. Matter is adjourned to 05.02.2021.

**- Sd -**

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

**- Sd -**

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