

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

**Item No.-120**  
114/252/ND/2020

**IN THE MATTER OF:**

Pr. Commissioner of Income Tax-5.

**Vs.**

M/s Kairaus Software Pvt Ltd.

....APPELLANT

....RESPONDENT

**SECTION**

**U/s 252**

**Order delivered on 09.03.2021**

**CORAM:**

**CH. MOHD. SHARIEF TARIQ**

**MEMBER (JUDICIAL)**

**SHRI NARENDER KUMAR BHOLA**

**MEMBER (TECHNICAL)**

**PRESENT:**

For the I.T. Department : Ms. Vibhooti Malhotra Sr. St. Counsel,  
Mr. Udit Sharma Advocate

For the ARoC : Ms. Sweety Kumar AROC

**ORDER**

ARoC is present. Counsel for the Appellant/I.T. Department is present and submitted that affidavit of service has been filed on 01.03.2021 along with proof of service. The name of the Respondent No. 1 to 5 is appearing at serial no. 8 of the notice published. Therefore, the service against respondent No. 1 to 5 is held sufficient. The Respondent No. 1 to 5 are proceeded *Ex-Parte*.

The Notice and assessment order are placed on record.

Heard, order is **Reserved**.

- Sd -

**(NARENDER KUMAR BHOLA)**  
**MEMBER (TECHNICAL)**

- Sd -

**(CH. MOHD. SHARIEF TARIQ)**  
**MEMBER (JUDICIAL)**