

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

Item No. 605  
Appeal-315/252/ND/2023

**IN THE MATTER OF:**  
**Income Tax Officer**

...APPELLANT

**Vs.**

**Roc (Splendid Database Solutions Pvt. Ltd.)**

...RESPONDENT

**Section**  
**U/s 252 (1)**

**Order delivered on 11.07.2024**  
**HYBRID HEARING (PHYSICAL & VC)**

**Coram:**  
**SHRI MAHENDRA KHANDELWAL, HON'BLE MEMBER (JUDICIAL)**  
**SHRI RAHUL BHATNAGAR, HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

**For the Appellant/ IT Department** :Mr. Puneet Rai, Sr. St. Counsel, Mr.  
Rishabh Nangia, Jr. St. Counsel, Mr.  
Ashwini Kumar, Jr. St. Counsel, Adv.  
Nikhil Jain.

**For the RoC** :Adv Aakash Sharma

**ORDER**

Ld. counsel on behalf of the Income Tax Department is present and submitted that in terms of order dated 04.04.2024 they have served the Respondents through publication and filed the proof of service which is now available on e-portal. None appears on behalf of the Respondent other than RoC at the time of hearing of the matter. One more last opportunity is given to the remaining respondents to appear and file their response. Proxy counsel on behalf of the RoC is also present. List the matter on **19.09.2024**.

**Sd/-**  
**(Rahul Bhatnagar)**  
**Member (T)**

**Sd/-**  
**(Mahendra Khandelwal)**  
**Member (J)**