

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**AHMEDABAD**  
**DIVISION BENCH**  
**COURT - 1**

ITEM No.214  
**Appeal/43(AHM)2023**

**Proceedings under Section 252(3) of Co. Act, 2013**

**IN THE MATTER OF:**

Department of Income Tax

.....Applicant

V/s

M B Offshores Distributors Pvt Ltd & Anr

.....Respondent

**Order delivered on: 04/07/2024**

**Coram:**

Mr. Shammi Khan, Hon'ble Member(J)

Mr. Sameer Kakar, Hon'ble Member(T)

**PRESENT:**

For the Applicant/IT Deptt.

:Ms. Kinjal Vyas, Adv. (proxy)

For the RoC

:Ms. Rupa Sutar, Deputy RoC

For the Pvt. Respondents

:None

**ORDER**  
**(Hybrid Mode)**

Now publication report has been filed vide inward diary no. D3966 on 09.05.2024 qua service upon the directors of the strike of company which is taken on record. As per publication report publication was carried out in two newspapers one in '**The Times of India**' dated 25.04.2024 and other is in Varnacular '**Divya Bhaskar**' dated 30.04.2024.

In view of the above service upon private respondents is considered sufficient and complete. Despite due services none has appears. Hence private respondents are proceeded **Ex-parte**. Further the Respondent No. 1 RoC has already filed its report on 25.04.2023.

Learned Deputy RoC appears and states that principally the department has no objection for revival of the company at the instance of the Income Tax Department.

Further, in Page No. 11 (III) it's an inadvertent pleadings which may be ignored. Same is ignored accordingly.

We have heard the counsel for the Applicant and RoC.

**Reserved for order.**

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**SAMEER KAKAR**  
**MEMBER (TECHNICAL)**

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**SHAMMI KHAN**  
**MEMBER (JUDICIAL)**