

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**AHMEDABAD**  
**COURT - 2**

ITEM No.213  
**APPEAL/56(AHM)2023**

**Proceedings under Section 252(3) r.w 248 of Co. Act, 2013**

**IN THE MATTER OF:**

DEPARTMENT OF INCOME TAX  
VS  
HETAL EXIM PRIVATE LIMITED

.....Applicant

.....Respondent

**Order delivered on: 25/07/2024**

**Coram:**

**Mrs. Chitra Hankare, Hon'ble Member(J)**  
**Dr. Velamur G Venkata Chalapathy, Hon'ble Member(T)**

**PRESENT:**

For the Applicant : Ms. Bhumi Gandhi, Adv. for Ms. Maithili Mehta, Adv.  
For the Respondent : Ms. Rupa Sutar, Dy. ROC

**ORDER**

Learned counsel for the Income Tax agreed the observation that notice are not served upon all the respondent properly.

The applicant is directed to issue notice again through proper procedure.

Learned RoC appears and submits that they have filed their reply.

List for further consideration on 03.10.2024

**-sd-**

**DR. V. G. VENKATA CHALAPATHY**  
**MEMBER (TECHNICAL)**

**-sd-**

**CHITRA HANKARE**  
**MEMBER (JUDICIAL)**