

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**BENGALURU BENCH, BENGALURU**  
*[Through Physical hearing/VC Mode (Hybrid)]*

**ITEM No.18**  
**C.P. No. 41/BB/2024**

**IN THE MATTER OF:**

Income Tax Department ... Petitioner  
Vs.  
ROC, Karnataka and Shivasagar Info (OPC) Pvt. Ltd. ... Respondents

**Order under Section 252 of Companies Act, 2013**

**Order delivered on: 27.06.2024**

**CORAM:**

**SH. K. BISWAL**  
**HON'BLE MEMBER (JUDICIAL)**

**SH. MANOJ KUMAR DUBEY**  
**HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Petitioner : Shri Ganesh R. Ghale  
For the ROC : None

**ORDER**

1. Heard the Ld. Counsel for the Petitioner. None appeared for the ROC.
2. Ld. Counsel for the Petitioner has filed proof of service vide Dy.No.3213 dated 04.06.2024. The same is taken on record.
3. In compliance to order dated 22.03.2024, the ROC has filed its report vide Dy.No.3552 dated 20.06.2024. The same is taken on record. However, no reply/response has been filed by the Petitioner. Therefore, Ld. Counsel for the Petitioner is directed to file reply/response to the aforesaid report, within a period of one week, if any, after serving copy on the other side.
4. List the case on **20.08.2024**.

**-Sd-**  
**MANOJ KUMAR DUBEY**  
**MEMBER (TECHNICAL)**

Bhavya

**-Sd-**  
**K. BISWAL**  
**MEMBER (JUDICIAL)**