

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

Item No. 602  
Appeal-51/252/ND/2023

**IN THE MATTER OF:**

**Income Tax Officer, Ward 3(1), New Delhi**

**...APPELLANT**

**Vs**

**ROC, Delhi and Ors. (M/s. Astral Hotels Pvt. Ltd.)**

**...RESPONDENT**

**Section**  
**U/s 252**

**Order delivered on 18.04.2024**  
**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. Sanjay Kumar and  
Ms. Easha Standing Counsels.  
:Adv. Jyoti Khurana.

**For the RoC**

**ORDER**

Ld. Counsel on behalf of the Appellant/IT Department is present and submitted that Assessment Order and Demand Notice filed by them is now reflected on the e-portal. None appeared on behalf of Respondent except RoC. Respondent other than RoC are set *ex parte*. The submissions made by the Ld. Counsel on behalf of the RoC are already recorded in our order dated 19.10.2023. List the matter on **16.05.2024**.

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

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