

**IN THE NATIONAL COMPANY LAW TRIBUNAL,  
NEW DELHI COURT III**

**Item No. 309**  
57/252(ND)/2023

**IN THE MATTER OF:**

Income Tax Officer

**.....APPLICANT/PETITIONER**

**Vs**

ROC & Ors. (M/s. Avouch Inframart Pvt. Ltd.)

**.....RESPONDENT**

**SECTION**

**U/s 252**

**Order delivered on 08.04.2024**

**CORAM:**

**SHRI BACHU VENKAT BALARAM DAS, HON'BLE MEMBER (JUDICIAL)**

**SHRI ATUL CHATURVEDI, HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the IT Dept. : Mr. Sanjay Kumar, Ms. Easha and Ms. Hemlata Rawat;  
Standing Counsels

**HYBRID HEARING (PHYSICAL & VC)**

**ORDER**

Learned Counsel appearing for the Appellant has submitted that the Assessment Order and Demand Notice have already been filed on 12.03.2024. The Applicant has served the notice on Respondent Nos. 2 to 4 by publishing the notice in newspaper and filed proof and affidavit of service. No one has appeared on behalf of the Respondent Nos. 2 to 4. Therefore, the Respondent Nos. 2 to 4 are set ex parte.

List the matter on **27.05.2024** for arguments.

Sd/-

**(ATUL CHATURVEDI)  
MEMBER (TECHNICAL)**

Sd/-

**(BACHU VENKAT BALARAM DAS)  
MEMBER (JUDICIAL)**