

IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI
COURT-V

Item No.-516

Appeal No.-131/252/ND/2022

IN THE MATTER OF:

Income Tax Officer

....Applicant

Vs.

ROC(M/s. Swiss Holidays Pvt. Ltd.)

.....Respondent

SECTION

U/s 252

Order delivered on 17.01.2023

CORAM:

**SHRI P.S.N PRASAD,
HON'BLE MEMBER (JUDICIAL)**

**DR. BINOD KUMAR SINHA,
HON'BLE MEMBER (TECHNICAL)**

PRESENT:

For the Applicant :

For the Respondent :

For the IT Deptt. : Mr. Puneet Rai, Mr. Nikhil Jain, Advs.

ORDER

Heard the submissions made by proxy counsel for the Income Tax Department. The assessment order and demand notice are stated to have been filed. The Respondents other than RoC were set as ex-parte on 16.11.2022. The order in this matter is **reserved**.

S/d-
(DR. BINOD KUMAR SINHA)
MEMBER (T)

S/d-
(P.S.N PRASAD)
MEMBER (J)