

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

Item No. 631
201/252/ND/2022

IN THE MATTER OF:

Income Tax Officer, Ward 21(1), New Delhi

...APPELLANT

Vs.

**ROC, Delhi and Ors. (M/s. Rosemary Properties
Pvt. Ltd.)**

...RESPONDENT

Section

U/s 252

**Order delivered on 18.05.2023
(Virtual Hearing)**

Coram:

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

PRESENT:

For the Income Tax Department

:Adv Puneet Rai, Sr. Standing
Counsel along with Adv Nikhil
Jain

For the RoC

:

ORDER

Heard the submissions made by the Ld. Counsel for the Income Tax
Department. Order is **reserved**.

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

**Sd/-
(Bachu Venkat Balaram Das)
Member (J)**