

**IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI**  
**COURT – IV**

**Item No. 408**  
**Appeal No. 130/252/ND/2022**

**IN THE MATTER OF:**

Income Tax Officer, Ward 24(1), New Delhi	...	Appellant
Versus		
Registrar of Companies, Delhi &Ors. (M/s	...	Respondent
SRV Graphics Pvt. Ltd.)		

**Under Section 252**

**Order delivered on 16.04.2024**

**CORAM:**

**MR. MANNI SANKARIAH SHANMUGA SUNDARAM,**  
**HON'BLE MEMBER (JUDICIAL)**  
**DR. SANJEEV RANJAN,**  
**HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Appellant	: Mr. Puneet Rai, Sr. St. Counsel, Mr. Ashvini Kr, Mr. Rishabh Nangia, Mr. Nikhil Jain, Advs.
For the ROC	: Ms. Jyoti Khurana, Mr. Aakash Sharma, Advs.

**HYBRID HEARING (PHYSICAL & VC)**

**ORDER**

Ld. Counsel for the Appellant is present through VC. Ld. Counsel for the ROC is present physically. In this matter, the Respondent has been set ex-parte vide order dated 22.09.2022. The Assessment order and Demand notice have been filed and the same is on record. Ld. Counsel for the ROC has submitted that they have no objection in allowing this appeal.

Arguments heard. Order **reserved**.

**-SD-**

**DR. SANJEEV RANJAN**  
**MEMBER (TECHNICAL)**

**-SD-**

**MANNI SANKARIAH SHANMUGA SUNDARAM**  
**MEMBER (JUDICIAL)**