

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

**Item No.-505**

Appeal No.-132/252/ND/2022

**IN THE MATTER OF:**

DCIT, Circle 7(1) New Delhi

**....Applicant**

**Vs.**

ROC (M/s. Dharmender Estates Pvt. Ltd.)

**.....Respondent**

**SECTION**

U/s 252

**Order delivered on 15.03.2023**

**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**

Since RoC is not present. Proxy counsel/Ld. Counsel for the Income Tax Department may serve a notice on RoC to appear on the next date of hearing and communicate whether they have any objections/observations in the matter or not. Let a copy of this order be served to RoC by the Court Officer. It may be made clear that RoC should invariably be present in all matters where they have stricked of the name of the company from the rolls of the RoC as such action is being challenged as arbitrary in nature. It is the primary duty of the RoC to appear before this Tribunal to defend the action taken by them in the interest of justice and fair play. It is also observed RoC is not showing adequate interest in matters related to appeal filed under Section 252 of the Companies Act, 2013. RoC is directed to take appropriate action in these matters. RoC

concerned is directed to appear physically before this Tribunal on the next date of hearing. List the matter on **29.03.2023**.

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

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