

**IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI**  
**COURT-V**  
**(Division Bench)**

**Item No.-502**

Appeal No.-134/252/ND/2023

**IN THE MATTER OF:**

Income Tax Officer

**....Applicant**

**Vs.**

ROC (Ajanta Marketing. and Trading Pvt. Ltd.)

**....Respondent**

**SECTION**

U/s 252

**Order delivered on 24.04.2024**

**CORAM:**

**SHRI MAHENDRA KHANDELWAL,  
HON'BLE MEMBER (JUDICIAL)**

**Dr. SANJEEV RANJAN,  
HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Applicant : Mr. Sanjay Kumar, Ms. Easha, Advs. for Income Tax

For the Respondent :

For the RoC : Ms. Shankari Mishra, Ms. Jyoti khurana, Advs.

**HYBRID HEARING (PHYSICAL & VC)**

**ORDER**

Ld. Counsel on behalf of Appellant (Income Tax Department) is present and submitted that they have filed the assessment order which is available on the e-portal of the Tribunal. Ld. Counsel on behalf of Appellant submitted that inadvertently, they could not file the demand notice and sought time to file the same. Time prayed for filing demand notice is granted. Ld. Counsel on behalf of RoC is present. List the matter on **12.06.2024**.

**Sd/-**  
**(Dr. SANJEEV RANJAN)**  
**MEMBER (T)**

**Sd/-**  
**(MAHENDRA KHANDELWAL)**  
**MEMBER (J)**