

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

Item No. 606  
Appeal-217/252/ND/2023

**IN THE MATTER OF:**

**Assistant Commissioner of Income Tax,  
Circle 22(2), New Delhi**

**...APPELLANT**

**Vs.**

**ROC, Delhi and Ors. (M/s. Sachvir Exim Pvt. Ltd.) ...RESPONDENT**

**Section**

**U/s 252**

**Order delivered on 04.07.2024  
HYBRID HEARING (PHYSICAL & VC)**

**Coram:**

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

**PRESENT:**

**For the Appellant/IT Department**

:Adv Puneet Rai, SSC along with  
Adv Nikhil Jain, Adv.

**For the RoC**

:Adv Aakash Sharma

**ORDER**

Ld. Counsel on behalf of the Appellant is present and submitted that in terms of order dated 04.04.2024 they have filed the Assessment Order and Demand Notice which is available on the e-portal. Ld. Counsel on behalf of RoC is present who submitted that as per the general practice that they do not oppose the appeal filed by the Income Tax Department for restoration of the company vide order dated 07.12.2023 other Respondents were already declared set *ex parte*. Order is **reserved**.

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

**Sd/-  
(Mahendra Khandelwal)  
Member (J)**