

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

**Item No.413**  
**Appeal No. 102/252/ND/2022**

**IN THE MATTER OF:**

Pr. Commissioner of Income Tax -1	...	Appellant
Versus		
M/s Bibhav Jewels Private Limited	...	Respondent

**Under Section 252.**

**Order delivered on 19.03.2024**

**CORAM:**

**MR. MANNI SANKARIAH SHANMUGA SUNDARAM,**

**HON'BLE MEMBER (JUDICIAL)**

**DR. SANJEEV RANJAN,**

**HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Appellant	:	
For the Respondent	:	
For the RoC	:	Adv. Jyoti Khurana
For the IT Department	:	Adv. Dacchita Shahi, Jr Standing Counsel, Adv. Utkarsh Kandpal, Adv. Rajat Shah

**(HEARING THROUGH PHYSICAL AND VIDEO CONFERENCING)**

**ORDER**

Due to multiple Benches, there is paucity of time, the matter is adjourned  
to **07.05.2024**.

**Sd/-**  
**(Court Officer)**