

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

**Item No.-104**  
Appeal-125/252/ND/2024

**IN THE MATTER OF:**

Income Tax Officer, Ward 27(1), New Delhi  
**Vs.**  
Roc & Ors. (M/s Udvita Trading Pvt. Ltd)

**.....Applicant**

**.....Respondent**

**SECTION**

U/s 252

**Order delivered on 04.07.2024**

**CORAM:**

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

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

**HYBRID HEARING (PHYSICAL & VC)**

**PRESENT:**

For the Applicant : Adv Puneet Rai, SSC, Adv Ashvini Kr, Adv Rishabh  
Nangia, Adv Nikhil Jain  
For the Respondent :

**ORDER**

This is an appeal filed by the Income Tax Department under Section 252 of the Companies Act, 2013 seeking restoration of the Respondent Company which was struck down by the RoC in terms of under Section 248 of the Companies Act, 2013. Heard Ld. Counsel on behalf of Applicant. Let notice be issued to the Respondents for their appearance as well as for filing reply. Notice be issued by all modes and proof of service be filed. List this matter on **11.09.2024.**

Sd/-

**(Dr. SANJEEV RANJAN)**  
**MEMBER (T)**

Sd/-

**(MAHENDRA KHANDELWAL)**  
**MEMBER (J)**