

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

Item No. 619  
Company Appeal 179/252/ND/2023

**IN THE MATTER OF:**  
ACIT, Circle 22(2), New Delhi

...APPELLANT

**Vs.**

ROC, Delhi and Ors. (M/s. Supportal Business  
Services Pvt. Ltd.)

...RESPONDENT

**Section**  
U/s 252

Order delivered on 06.06.2024  
HYBRID HEARING (PHYSICAL & VC)

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

**PRESENT:**

**For the Appellant**

:

**For the Income Tax Department**

:Adv. Puneet Rai, Sr. Standing  
Counsel, Adv. Rishabh Nangia,  
Jr. Standing Counsel, Adv.  
Ashvini Kumar, Adv. Nikhil Jain

**For the RoC**

:Adv. Jyoti Khurana

**ORDER**

Due to paucity of time, matter is adjourned to **05.09.2024**.

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