

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

**Item No.-508**

Appeal No.-186/252/ND/2023

**IN THE MATTER OF:**

Assistant Commissioner of Income Tax, Circle22(2)

**.....Applicant**

**Vs.**

RoC & Ors. (Shelton Impex India Pvt Ltd)

**.....Respondent**

**SECTION**

U/s 252

**Order delivered on 10.04.2024**

**CORAM:**

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

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

**HYBRID HEARING (PHYSICAL & VC)**

**PRESENT:**

For the Applicant : Mr. Puneet Rai, Sr. St. Counsel, Mr. Rishabh Nangia, Jr. St. Counsel, Mr. Ashvini Kumar, Jr. St. Counsel, Mr. Nikhil Jain, Adv.

For the Respondent :

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

**ORDER**

Ld. Counsel on behalf of the Income Tax Department is present and sought time to file the assessment order and Demand Notice. Time prayed for is granted. Ld. Counsel on behalf of the RoC is also present. On the request of the Ld. Counsel on behalf of the Income Tax Department, list the matter on **10.07.2024.**

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

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