

**IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI**  
**COURT-III(Special Bench)**

**Item No.310**  
230/252/ND/2022

**IN THE MATTER OF:**

Income Tax Officer

.... **APPELLANT**

**Vs.**

ROC (Arushree Chemicals Pvt Ltd.

.... **RESPONDENT**

**SECTION**

**U/s 252**

**Order delivered on 04.09.2023**

**CORAM:**

**SHRI MANNI SANKARIAH SHANMUGA SUNDARAM,**

**HON'BLE MEMBER (JUDICIAL)**

**SHRI ATUL CHATURVEDI,**

**HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Appellant

: Mr. Sanjay Kumar, Ms. Easha and Ms. Hemlata  
Rawat Standing Counsels for Income Tax Department  
for Appellant

For the AROC

: Ms. Mitika, AROC

**ORDER**

Ld. Counsel appearing for the Income Tax Department stated that necessary compliance on publication as directed by this Tribunal has already been done. Since, no one appears on behalf of Respondent and no response is available on record on behalf of the Respondents, therefore, the Respondents are proceeded Ex-parte.

List the matter on **20.11.2023.**

Sd/-

**(ATUL CHATURVEDI)  
MEMBER (TECHNICAL)**

Sd/-

**(MANNI SANKARIAH SHANMUGA SUNDARAM)  
MEMBER (JUDICIAL)**