

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

Item No. 601  
216/252/ND/2022

**IN THE MATTER OF:**

**M/s. Maxwell Securities Pvt. Ltd.**

**...APPELLANT**

**Vs.**

**ROC**

**...RESPONDENT**

**Section**

**U/s 252**

**Order delivered on 23.05.2023**  
**(Virtual Hearing)**

**Coram:**

**SHRI BACHU VENKAT BALARAM DAS, HON'BLE MEMBER (JUDICIAL)**  
**SHRI RAHUL BHATNAGAR, HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

**For the Appellant**

**For the Income Tax Department**

:Mr. Naveen Narang, CS

:Mr. Abhishek Maratha, Sr St  
Counsel, Mr. Akshat Singh Jr St  
Counsel and Mr. Bhanu Gupta,  
Adv

**For the RoC**

:Ms. Shankari Mishra and Ms.  
Niharika Tanwar, Advs.

**ORDER**

We have heard Ms. Shankari Mihsra, Ld. Advocate appearing for the RoC and she has brought to our attention the observations made by the RoC at page 7 of the report as follows:-

*Therefore, in consideration to the above, the directors of the Petitioner Company continues to be liable for any such complaint/FIR/criminal case in the same manner as if the company is still in existence and had not been dissolved.*

She has submitted that observations made by RoC may be taken into consideration.

Arguments heard. Order **reserved**.

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

**Sd/-**  
**(Bachu Venkat Balaram Das)**  
**Member (J)**