

**IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI**  
**COURT-III (SPECIAL BENCH)**

**Item No.317**  
749/252/ND/2019

**IN THE MATTER OF:**

Income Tax Officer Ward, 2 (3), New Delhi

.... APPELLANT

**Vs.**

ROC & Ors. (M/s Shades & Shine Garments Pvt.Ltd.)

.... RESPONDENT

**SECTION**

**U/s 252 Companies Act 2013**

**Order delivered on 13.01.2023**

**CORAM:**

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

**SHRI PRAVEEN GUPTA**  
**MEMBER (JUDICIAL)**

**PRESENT:**

For the ROC

: Ssaurabh Indura, Company Prosecutor for ROC, Delhi

For the I.T. Department

: Mr. Puneet Rai, Advocate for Income Tax Department

**ORDER**

The Company Appeal is filed by the income-tax authorities. Ld. Counsel representing the ROC submitted that RoC has no objection to the application filed on behalf of Income –tax authority. There is no reply filed on behalf of the respondents. As a last opportunity, the respondent are directed to file reply affidavit failing which their right to file reply will be closed.

List on **02.02.2023**.

Sd/-

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

Sd/-

**(PRAVEEN GUPTA)**  
**MEMBER (JUDICIAL)**