

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

**Item No.-516**

Appeal No.- 233/252/ND/2022

**IN THE MATTER OF:**

Income Tax Officer, Ward 22 (3)

**....Applicant**

**Vs.**

ROC (M/Sankalp Infracon India Pvt. Ltd.)

**.....Respondent**

**SECTION**

U/s 252

**Order delivered on 10.03.2023**

**CORAM:**

**SHRI ASHOK KUMAR BHARDWAJ,  
HON'BLE MEMBER (JUDICIAL)**

**DR. BINOD KUMAR SINHA,  
HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Applicant :

For the Respondent :

For the ITO : Adv Puneet Rai, Adv Nikhil Jain

**ORDER**

As prayed by Ld. Counsel for the Appellant, notice is allowed to be served upon Respondents by substituted modes i.e. by publication. Let the needful to be done within 4 weeks. Affidavit and the proof of substituted service be filed within one week thereafter. List the matter on **26.04.2023**.

**Sd/-**

**(DR. BINOD KUMAR SINHA)  
MEMBER (T)**

**Sd/-**

**(SHRI ASHOK KUMAR BHARDWAJ)  
MEMBER (J)**