

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**NEW DELHI BENCH (COURT – II)**

**Item No. 222**

**Company Appeal-245/ND/2022**

**IN THE MATTER OF:**

**Income Tax Officer, Ward  
26(3), New Delhi  
Versus**

...

**Appellant**

**RoC (M/S Vision Realcon Pvt. Ltd.)  
& Ors.**

...

**Respondent**

**Under Section: 252**

**Order delivered on 04.06.2024**

**CORAM:**

**SH. ASHOK KUMAR BHARDWAJ  
HON'BLE MEMBER (J)**

**SH. SUBRATA KUMAR DASH  
HON'BLE MEMBER (T)**

**PRESENT:**

**For the Appellant** : Mr. Puneet Rai Sr. St. Counsel

**For the Respondent** : Adv Milind Gautam for R-3 & 4

**Hearing Through: VC and Physical (Hybrid) Mode**

**ORDER**

Ld. Counsel appearing for the Applicant is prepared with his submissions qua the appeal. Nevertheless, the Ld. Counsel for the Respondent Nos. 3 & 4 submitted that the arguing counsel is not available. Neither the voice nor the visibility of the Ld. Counsel purportedly representing the Respondent No. 3 & 4 is clear. Similar was the position even on the last date of hearing i.e. on 14.05.2024. The Ld. Counsel for the Respondent Nos. 3 & 4 are directed to be remain present physically on the next date of hearing.

It is made clear that irrespective of the presence of the Ld. Counsel for the said Respondents on the next date of hearing, the appeal would be taken up and disposed of on the basis of pleadings/documents available on record.

List on 16.07.2024.

**Sd/-**

**(SUBRATA KUMAR DASH)  
MEMBER (T)**

**Sd/-**

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