

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

**Item No.-507**  
Appeal-251/252/ND/2023

**IN THE MATTER OF:**

DCIT, Circle 22(2), New Delhi

**.....Applicant**

**Vs.**

Roc (M/S. Smart M K Trade World (P) Ltd.)

**.....Respondent**

**SECTION**

U/s 252

**Order delivered on 01.05.2024**

**CORAM:**

**SHRI MAHENDRA KHANDELWAL,  
HON'BLE MEMBER (JUDICIAL)**

**Dr. SANJEEV RANJAN,  
HON'BLE MEMBER (TECHNICAL)**

**HYBRID HEARING (PHYSICAL & VC)**

**PRESENT:**

For the Applicant :  
For the Respondent :  
For the IT Dept. : Mr. Puneet Rai, Mr. Rishabh Nangia, Jr. St. Counsels,  
Mr. Ashvini Kumar, Jr. St. Counsel, Mr. Nikhil Jain,  
Adv.  
For the RoC : Ms. Shankari Mishra, Mr. Aakash Sharma, Advs.

**ORDER**

Ld. Counsel on behalf of the Income Tax Department is present and sought further time to serve the Respondent through publication. Time prayed for is granted. List the matter on **24.07.2024**.

**Sd/-**  
**(Dr. SANJEEV RANJAN)**  
**MEMBER (T)**

**Sd/-**  
**(MAHENDRA KHANDELWAL)**  
**MEMBER (J)**