

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

**Item No.304**  
71/252/ND/2020

**IN THE MATTER OF:**

Income Tax Officer, Ward 20(3), New Delhi

.....**APPLICANT/PETITIONER**

**Vs.**

M/s. ROC & Ors. In the matter of (M/s RCV IT Services Pvt. Ltd.)

.....**RESPONDENT**

**SECTION**

**U/s 252**

**Order delivered on 10.03.2023**

**CORAM:**

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

**SHRI RAHUL PRASAD BHATNAGAR, HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Applicant : Ms. Easha Kadian, Mr. Sanjay Kumar,  
Standing Counsel.

For the Respondent :

**ORDER**

Heard Ms. Easha, Learned Standing Counsel appearing for the Appellant. Respondent Nos. 2 to 5 have already been set ex parte vide order dated 29.01.2021. The Appellant has filed an additional affidavit enclosing therein a copy of the demand notice under Section 156 of the Income Tax Act, 1961 along with assessment order for the FY- 2012-2013.

Order **reserved**.

**-SD-**

**(RAHUL BHATNAGAR)  
MEMBER (TECHNICAL)**

**-SD-**

**(BACHU VENKAT BALARAM DAS)  
MEMBER (JUDICIAL)**