

**IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI**  
**COURT-VI**

Item No. 623  
Company Appeal 261/252/ND/2023

**IN THE MATTER OF:**  
**Income Tax Officer**

...APPELLANT

**Vs.**

**Roc (Ficus Mercantile Ltd**

...RESPONDENT

**Section**  
**U/s 252**

**Order delivered on 06.06.2024**  
**HYBRID HEARING (PHYSICAL & VC)**

**Coram:**  
**SHRI MAHENDRA KHANDELWAL, HON'BLE MEMBER (JUDICIAL)**  
**SHRI RAHUL BHATNAGAR, HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

**For the Income Tax Department** :Adv. Puneet Rai, Sr. Standing Counsel,  
Adv. Rishabh Nangia, Jr. Standing  
Counsel, Adv. Ashvini Kumar, Adv.  
Nikhil Jain

**For the RoC** :Adv. Jyoti Khurana

**ORDER**

Due to paucity of time, matter is adjourned to **05.09.2024**.

**Sd/-**  
**(Rahul Bhatnagar)**  
**Member (T)**