

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

Item No.307
64/252/ND/2020

IN THE MATTER OF:

Income Tax Officer, Ward 2(1), New Delhi

.....APPLICANT/PETITIONER

Vs.

M/s. ROC & Ors. In the matter of (M/s. Aiden Fashion Design Institute Pvt. Ltd)

.....RESPONDENT

SECTION

U/s 252 of Companies Act, 2013

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. It is submitted that pursuant to the order dated 11.12.2020, notices have been issued in the newspapers in English and Hindi and proof of service and affidavit of service have been filed.

However, no one has appeared on behalf of the Respondent Nos. 2 to 3. The Respondent Nos. 2 to 3 are therefore set *ex parte*. It is further submitted that the demand notice and assessment orders have also been filed.

Order reserved.

-SD-

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

-SD-

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