

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

Item No. 608  
Appeal-270/252/ND/2023

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

...APPELLANT

**Vs.**

**ROC, Delhi and Ors. (Saccharina  
Infrastructure Pvt ltd )**

...RESPONDENT

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

**Order delivered on 25.04.2024**  
**HYBRID HEARING (PHYSICAL & VC)**

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

**PRESENT:**

**For the Appellant/IT Department** :Adv Puneet Rai,SSC along with ADv  
Nikhil Jain

**For the RoC** :Adv. Shankari Mishra, Adv. Jyoti  
Khurana

**ORDER**

Ld. Counsel on behalf of Appellant/IT Department is present and submitted that in terms of the order dated 14.12.2023, they have served the Respondent through publication and filed proof of service which is now available on the e-portal. None appears on behalf of the Respondent except RoC. In the interest of justice, one more opportunity is given to the Respondent to appear and file their response. List the matter on **06.06.2024**.

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

**Sd/-**  
**(Mahendra Khandelwal)**  
**Member (J)**