

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

**Item No. 613**  
**Appeal-277/252/ND/2023**

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

**...APPELLANT**

**Vs.**

**ROC (Tirgus Globalis Pvt. Ltd**

**...RESPONDENT**

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

**Order delivered on 15.02.2024**  
**(Hearing through VC & Physical Mode)**

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

**PRESENT:**

**For the Appellant/IT Department**

:Adv Puneet Rai, Sr. St COounsel,  
Adv Ashvini Kr, Adv Rishab  
Nangia, Adv Nikhil Jain

**For the RoC**

:Adv. Shankari Mishra, Adv.  
Himanshu

**ORDER**

Ld. Counsel for the Appellant is present and submitted that in terms of the order dated 14.12.2023 they have served the Respondent through publication and has filed proof of service. However, the same is not reflected on the e-portal. Ld. Counsel is directed to approach the Registry and cure defects so that proof of service be reflected on the e-portal. List the matter on **25.04.2024.**

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

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