

**IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI**

**COURT-V**  
**(Division Bench)**

**Item No.-507**  
Appeal-295/252/ND/2023

**IN THE MATTER OF:**

DCIT, Circle 7(1), New Delhi

....Applicant

**Vs.**

RoC & Ors. (M/S Emble Products (P) Limited)

....Respondent

**SECTION**

U/s 252

**Order delivered on 08.05.2024**

**CORAM:**

**SHRI MAHENDRA KHANDELWAL,**  
**HON'BLE MEMBER (JUDICIAL)**

**Dr. SANJEEV RANJAN,**  
**HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Applicant :

For the Respondent :

For the IT Dept. : Mr. Puneet Rai, Sr. Standing Counsel, Mr. Rishabh  
Nangia, Jr. Standing Counsel, Mr. Ashvini Kumar,  
Mr. Nikhil Jain, Advs.

For the RoC : Ms. Jyoti Khurana, Adv.

**HYBRID HEARING (PHYSICAL & VC)**

**ORDER**

Ld. Counsel on behalf of Income Tax Department is present and submitted that in terms of order dated 28.02.2024, they have served the Respondents through publication and has filed the proof of service. However, the same is not reflected on e-portal of the Tribunal. Ld. Counsel for the IT Department sought time to file assessment order and demand notice. No one is present on behalf of Respondents (other than RoC). Proxy Counsel on behalf of RoC is present. List the matter on **31.07.2024**.

**Sd/-**  
**(Dr. SANJEEV RANJAN)**  
**MEMBER (T)**

**Sd/-**  
**(MAHENDRA KHANDELWAL)**  
**MEMBER (J)**