

**IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI**  
**COURT – IV**

**Item No. 420**  
**Appeal No. 292/ND/252/2023**

**IN THE MATTER OF:**

Income Tax Officer	...	Appellant
Versus		
Registrar of Companies (PAR Excellence Leasing and Financial Services Pvt Ltd)	...	Respondent

**Under Section 252(1)**

**Order delivered on 16.04.2024**

**CORAM:**

**MR. MANNI SANKARIAH SHANMUGA SUNDARAM,**  
**HON'BLE MEMBER (JUDICIAL)**  
**DR. SANJEEV RANJAN,**  
**HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Appellant	: Mr. Puneet Rai, Sr. St. Counsel, Mr. Ashvini Kr, Mr. Rishabh Nangia, Mr. Nikhil Jain, Advs.
For the ROC	: Ms. Jyoti Khurana, Mr. Aakash Sharma, Advs.

**HYBRID HEARING (PHYSICAL & VC)**

**ORDER**

Ld. Counsel for the Appellant is present through VC. Ld. Counsel for the ROC is present physically. Ld. Counsel for the Appellant seeks some time to take steps to serve notice by way of substituted service on the Respondents. Permission granted with a direction to take steps within a week's time and further, the Respondent is directed to file reply, if any, on receipt of copy of the appeal.

List the matter on **28.05.2024**.

**-SD-**

**DR. SANJEEV RANJAN**  
**MEMBER (TECHNICAL)**

**-SD-**

**MANNI SANKARIAH SHANMUGA SUNDARAM**  
**MEMBER (JUDICIAL)**