

**NATIONAL COMPANY LAW TRIBUNAL  
JAIPUR BENCH**  
*(through web-based video conferencing platform)*

Item No. 201  
IA (CA) No. 41/JPR/2022  
Appeal No. 14/252/JPR/2022  
Under Section 252 of  
Companies Act, 2013

**In the matter of:**

**Teena Real Estate Pvt. Ltd.**

...Appellant

**Versus**

**Registrar of Companies**

...Respondent

**Coram: HON'BLE MR. DEEP CHANDRA JOSHI, JUDICIAL MEMBER  
HON'BLE MR. PRASANTA KUMAR MOHANTY, TECHNICAL MEMBER**

**Present Through Video Conferencing: -**

For the Appellant	: Prateek Kedawat, Adv.
For the Income Tax	: Parinitoo Jain, Senior Standing Counsel
For the Registrar of Companies	: Pooja Singh, JTA

**ORDER**

Heard Mr. Prateek Kedawat, Adv. appearing on behalf of the Appellant. Ms. Pooja Singh, JTA appears on behalf of the office of RoC. Ms. Parinitoo Jain, Senior Standing Counsel representing the Income Tax Department. Responses have been filed by the Roc and Income Tax Department (Respondents). Rejoinder to the reply filed by the RoC has been filed by the learned counsel for the Appellant. Submissions heard. Order is reserved.

Parties are permitted to file written submissions, if any, not exceeding 3 pages, within seven days together with any case laws that they place reliance on

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which must be accompanied by a paginated index with cross reference to relevant paras.

Sd/-

(Prasanta Kumar Mohanty)  
Technical Member

Sd/-

(Deep Chandra Joshi)  
Judicial Member

September 29, 2022