

DIVISION BENCH

ITEM NO.103

**NATIONAL COMPANY LAW TRIBUNAL
ALLAHABAD BENCH
PRAYAGRAJ**

APPEAL No.05/ALD/2023

CORAM:

- 1. SHRI PRAVEEN GUPTA,
HON'BLE MEMBER (JUDICIAL)**
- 2. SHRI ASHISH VERMA,
HON'BLE MEMBER (TECHNICAL)**

Date of Order: 9th May, 2024

Attendance-Cum-Order Sheet of the Hearing.

NAME OF THE COMPANY	ARUN KUMAR SHARMA & ANR. V/S ROC, KANPUR
UNDER SECTION	252(3) R/W SEC. 252(1) OF COMPANIES ACT, 2013

COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:

- Sh. Vipin Kumar Kushwaha, Adv. : *For the Appellant*
- Sh. Krishna Dev Vyas, Adv. : *For the ROC*
- Sh. Gaurav Mahajan, Sr. S.C. : *For the I.T. Deptt.*

ORDER

Ld. Counsels representing the parties are present physically.

- 1.** In compliance of the previous order dated 02.05.2024, the Ld. Counsel representing the Appellant states that the soft copy of the supplementary affidavit has been uploaded on the e-portal. He also states that the hard copy of the same would be filed in the Registry during the course of the day.
- 2.** According to his submissions, the Chartered Accountant while preparing the balance-sheets for the year 31.03.2022 has sown the figures in hundreds, however, without adding this term at the top of the balance-sheet itself.
- 3.** According to him therefore, the figure which is shown as Rs.1,000/-, is actually Rs.1 Lakh, when read in the context of this term "figures in 100", if seen in the context of this.

-Sd-

-Sd-

4. The Income Tax report has also been filed, to which it is stated that no rejoinder is required to be filed as according to him there are no adverse observations.
5. Arguments heard. Order reserved, subject to the filing of the hard copy of the supplementary affidavit in the Registry during the course of the day.

-Sd-
(Ashish Verma)
Member (Technical)

-Sd-
(Praveen Gupta)
Member (Judicial)

9th May, 2024

Kavya Prakash Srivastava
(Stenographer)