

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**BENGALURU BENCH**  
**(Through web-based video conferencing platform)**

ITEM No.18  
C.P No. 31/BB/2022

**IN THE MATTER OF:**

Income Tax Department ... Petitioner  
v.s  
ROC and another ... Respondent

**Order under Section 252 of the Companies Act, 2013**

**Order delivered on 26.09.2022**

**CORAM:**

**SH. KISHORE VEMULAPALLI**  
**HON'BLE MEMBER (JUDICIAL)**

**SH. MANOJ KUMAR DUBEY**  
**HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Petitioner : Shri Ganesh Ghale

**ORDER**

1. Heard Shri Ganesh R.Ghale, Learned Counsel appearing for the Petitioner.
2. **ORDER RESERVED.**

- Sd -

(MANOJ KUMAR DUBEY) ✓  
MEMBER (TECHNICAL)  
✓

- Sd -

(KISHORE VEMULAPALLI)  
MEMBER (JUDICIAL)

Gayathri