

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

**PRINCIPAL BENCH**

**C.P. No. 182(ND)/2017**

**Appeal No.29/2017**

**IN THE MATTER OF:**

M/s. Pivot Merchandise

.... Applicant/petitioner

Vs.

Apparel Pvt. Ltd.

Vs.

Registrar of Companies

.... Respondent

**Order under Section 252(3) of the Companies Act**

**Order delivered on 13.12.2017**

**Coram:**

**CHIEF JUSTICE (Retd.) M.M.KUMAR**

**Hon'ble President**

**Ms. Deepa Krishan**

**Hon'ble Member (T)**

- For the Petitioner/Applicant : Mr. Mukesh Kumar D., Practicing Co. Secy.  
Ms. Preeti Kr. Singh, Adv.
- For the ROC, Delhi : Mr. Manish Raj, Company Prosecutor
- For the Income Tax Deptt. : Ms. Easha Kadian, Proxy Counsel for Ms.  
Lakshmi Gurung, Standing Counsel

**ORDER**

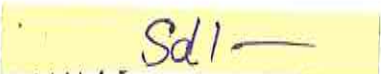
The Union of India, Ministry of Finance, Department of Revenue through Department of Income Tax, C/o Principal Chief Commissioner of Income Tax, C.R. Building, I.P. Estates, New Delhi-110002 is a necessary party. Accordingly, it is added as respondent no. 2. A copy of the complete paper book alongwith reply of the ROC be handed over to proxy counsel, Ms. Easha Kadian for Ms. Lakshmi Gurung, learned Standing Counsel of the Income Tax Department during the course of the day.



Reply by the Income Tax Department may be filed within four weeks with a copy in advance to the Counsel for the petitioner.

Rejoinder, if any, be filed within two weeks thereafter with a copy in advance to the Counsel opposite.

List for arguments on 7<sup>th</sup> February, 2018.

 Sd/ —  
**(CHIEF JUSTICE M.M.KUMAR)**  
**PRESIDENT**

 Sd/ —  
**(DEEPA KRISHAN)**  
**MEMBER(TECHNICAL)**

13.12.2017  
V.Sethi