

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

**PRINCIPAL BENCH**

**CP-181(ND)/2017**  
**(Appeal No. 28/2017)**

**IN THE MATTER OF:**

Natural Estates Pvt. Ltd.

.... Applicant/petitioner

vs.

The Registrar of Companies

... Respondent

**Order under Section 252(1) & 252(3) of the Companies Act**

**Order delivered on 04.12.2017**

**Coram:**

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

**Hon'ble President**

**Ms. Deepa Krishan**

**Hon'ble Member (T)**

For the Applicant/petitioner: Mr. Praveen Kumar Sharma, Prac. Company Secretary  
For the Income Tax Dept.: Ms. Easha Kadian & Mr. Yuvan Gandhi, Advs.  
For ROC, Delhi: Mr. Manish Raj, Company Prosecutor

**ORDER**

The Income Tax Department is a necessary and proper party and therefore, we implead Union of India, Ministry of Finance, Department of Revenue through Income Tax Department as party-respondent No. 2.

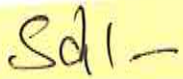
Amended memo be filed by the appellant within two days.

Let two copies of the paper book be served to the learned Proxy Counsel, Ms. Easha Kadian for Ms. Lakshmi Gurung, learned standing counsel for Income Tax Department-added respondent No. 2 within two days.

Reply by the Income Tax Department shall be filed within four weeks with a copy in advance to the other side.

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

List for further consideration on 29.01.2018.

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

  
**(DEEPA KRISHAN)**  
**MEMBER(TECHNICAL)**