

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

**Appeal No.214/2017**

**IN THE MATTER OF:**

Tactical Value Technology Solutions Pvt. Ltd. .... Applicant/petitioner  
Vs.  
Registrar of Companies .... Respondent

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

**Order delivered on 24.11.2017**

**Coram:**

**CHIEF JUSTICE (Retd.) M.M.KUMAR**  
**Hon'ble President**

**Ms. Deepa Krishan**  
**Hon'ble Member (T)**

For the Applicant/petitioner : Ms. Barkha, Practicing Company Secretary

For the Respondent : Ms. Lakshmi Gurung, standing Counsel for  
Income Tax (Dept.

**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 ITO (Ward/Circle) No. 16(1), New Delhi (PAN card number 'AACCT4519L' of appellant company) as party-respondent No. 2.

Amended memo be filed by the appellant within two days.

Notice of the appeal.

A copy of the appeal has already been served on respondent No. 1. Let two copies of the paper book be served on Ms. Lakshmi Gurung, learned standing counsel for Income Tax Department-added respondent No. 2.

Reply be filed by the respondents within four weeks with a copy in advance to the learned counsel for the appellant.

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

List for further consideration on 15.01.2018.

Sd/-  
(CHIEF JUSTICE M.M.KUMAR)  
PRESIDENT

Sd/-  
(DEEPA KRISHAN)  
MEMBER(TECHNICAL)