

IN THE NATIONAL COMPANY LAW TRIBUNAL
SPECIAL BENCH (COURT –I)
NEW DELHI.

246/ND/2017

In the matter of:

P. Commissioner of Income Tax, Delhi-6

...Petitioner

v.

ROC, Delhi,
Resp. No.1, Devender Kumar Sharma (M/s. MCS Exim Pvt. Ltd).

...Respondent

SECTION: Under Section 252(1)

Order delivered on 12.12.2017

Coram

R. VARADHARAJAN
HON'BLE MEMBER (JUDICIAL)

DEEPA KRISHAN
HON'BLE MEMBER (TECHNICAL)

For the petitioner:

Zoheb Hossain, Adv.
Sr. Standing Counsel for ITD
Piyush Goyal, Adv.

For the respondent:

ORDER

Ld. Counsel for the Appellant is present. It is represented that notice has been sent in relation to appeal/petition to the ROC. Notice has been accepted as evidenced by the endorsement made in the appeal by the office of the ROC. In relation to the second respondent, however it is represented that service of the notice is awaited. In relation to third respondent, notice it is represented has been dispatched to the last known address of the said director/respondent. The appellant is directed to file the proof of service in

relation to second respondent. In relation to the third respondent one more attempt will be made by the appellant to serve notice. Respondent also to file reply to the appeal within a period of 5 days from today as it is shown by the appellant that in relation to the company the assessment is ~~to~~ getting time barred by 31.12.2017. In relation to the 2nd respondent reply, if any, shall be filed within the said 5 days. Post the matter for hearing on 20.12.2017.

Sd/-

(DEEPA KRISHAN)
MEMBER (TECHNICAL)

Sd/-

(R.VARADHARAJAN)
MEMBER (JUDICIAL)

KCS