IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI COURT-III

CP-352/2017

In the matter of:

RDS Estates (P) Ltd

....PETITIONER

SECTION:

Under Section 252 (3)

Order delivered on 16.1.2018

Coram:

R. VARADHARAJAN, Hon'ble Member (Judicial)

For the Petitioner /applicant

For the Respondent/Corporate Debtor:

For the Intervener

: Ms. Lakshmi Gurung, Standing Counsel for Income tax Deptt

ORDER

Learned authorized representative for the petitioner is present. Ld. Company Prosecutor as well as Ld. Standing Counsel for the Income tax Department are also present. It is represented by the Ld. Standing Counsel appearing for the Income tax Department that the directions given on 21.12.2017 by this Tribunal have not been complied by the Petitioner and in the circumstances, unable to comply. However, Ld. Counsel for the petitioner represents that he is not able to complete the service as the IT Department did not receive the notice sent by the petitioner. Learned Standing Counsel for Income tax Department states that on behalf of Income tax Department, she is willing to accept the notice. It is also represented by the Ld. Standing Counsel for the Income tax Department that the petitioner has not filed the Income tax Returns for the earlier years

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and in the circumstances, it is represented that the transfer of files from the earlier Jurisdictional Officer of Income tax Department to the present one was not able to ascertain the records and seeks some time to ascertain the details about the transfer of the files to the proper jurisdictional office of the Income tax Department with the notice of the appeal.

Taking into consideration the said representation, let the Petitioner serve the appropriate Jurisdictional Income Tax Officer, who completed the last assessment prior to its striking off. Income tax Department to respond to the Appeal with their observations/objections, if any, upon appropriate service of the appeal and its annexures upon them on the next date of hearing.

Post the matter on 21.2.2018.

(R. VARADHARAJAN) MEMBER (JUDICIAL)

Surjit 16.1.2018