

NATIONAL COMPANY LAW TRIBUNAL : NEW DELHI

COURT-III

Appeal No. CP-257/2017

IN THE MATTER OF:

Pr. Commissioner of Income Tax, Delhi-6

.. PETITIONER

Vs.

ROC in the matter of Nidhi Garments (P) Ltd

... RESPONDENT

SECTION :

Under Section 252 (1) & 252 (3)

Order delivered on 22.1.2018

Coram :

R. VARADHARAJAN,
Hon'ble Member (Judicial)

For the Petitioner/Applicant :

For the Respondents :


For the Intervener : -

ORDER

Learned Counsel for the Income tax Department is present. It is represented by the Ld. Counsel for the Income tax Department that by virtue of the EXIT Scheme 2011 and as availed by the Company which has been struck off, based upon the Affidavit filed by the Directors of the Company at the time of availing the Scheme wherein it had been mentioned that the Company does not have any tax liability solely for availing the Scheme whereas it is otherwise.

However, as per the guidelines provided in the said Scheme, Ld. Counsel for the Income tax Department states that no notice had been sent to the Department prior to striking off the name of the company as provided under the EXIT Scheme 2011. However, perusal of the typed set of documents filed with the petition reveals that full copy of the Scheme has not been enclosed. In the circumstances, Ld. Counsel for the Income tax Department is directed to file a full copy of the Scheme, for which purpose, one day's time is granted.

Post the matter on 23.1.2018.


(R. VARADHARAJAN)
MEMBER (JUDICIAL)

Surjit