

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

Appeal No.257/2017

In the matter of

Pr. Commissioner of Income Tax, Delhi-6

....PETITIONER

Vs.

ROC in the matter of M/s. Nidhi Garments (P) Ltd

.. RESPONDENT

SECTION :

Under Section 251 (2) & 252 (3)

Order delivered on 23.1.2018

Coram :

R. VARADHARAJAN,  
Hon'ble Member (Judicial)

For the Petitioner /applicant : -

For the Respondent/Corporate Debtor :

For the Intervener :

ORDER

Learned Standing Counsel for the Income tax Department, namely, Ms. Easha Kadian is present. It is represented by the Ld. Standing Counsel that notice to the Respondent has been duly sent prior to the filing of this Appeal. In this regard, there is no representation or appearance on behalf of the respondent/ROC nor any representations filed by the Respondent ROC in relation to the appeal.

In relation to the 2<sup>nd</sup> Respondent and 3<sup>rd</sup> Respondent, who have been impleaded therein, Ld. Standing Counsel for the Income tax Department



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represents that proof of dispatch has been duly annexed which shows that the same was dispatched on 08.12.2017, however, in relation to the service of copy of the appeal as well as the Tracking report has not been annexed/filed subsequently.

The Petitioner is directed to file the Tracking report on or before the next date of hearing in relation to service of the notice of appeal co-relating with the dispatch of proof filed along with the appeal.

Post the matter on 29.1.2018.

- Sd -

(R. VARADHARAJAN)  
MEMBER (JUDICIAL)

Surjit  
23.1.2018