

IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI
COURT-IV [SPECIAL BENCH]

ITEM No.406

Appeal No. 140/252/ND/2024

IN THE MATTER OF:

Assistant Commissioner of Income Tax		Appellant
Versus		
Registrar of Companies (Timeline Ventures Pvt. Ltd.)		Respondent

Under Section 252(1) of the Companies Act, 2013

Order delivered on 14.07.2026

CORAM:

SHRI MAHENDRA KHANDELWAL
HON'BLE MEMBER (JUDICIAL)

SHRI YOGENDRA KUMAR SINGH
HON'BLE MEMBER (TECHNICAL)

PRESENT:

For the Appellant	:	Adv Puneet Rai,SSC, Adv Ashvini Kr, Adv Rishabh Nangia, Adv Nikhil Jain
For the RoC	:	Adv. Niti Khanna

HYBRID HEARING (PHYSICAL & VC)

ORDER

Mr. Nikhil Jain, Ld. Counsel on behalf of the appellant and Ms. Niti Khanna, Ld. Proxy Counsel on behalf of the RoC are present virtually.

Ld. Counsel on behalf of the appellant submitted that the Assessment Order and Demand Notice are on record and the respondent nos.2 to 5 was set exparte vide order dated 22.04.2025.

Ld. Counsel on behalf of the RoC submitted that as per the extent instructions, generally they do not oppose the Appeal filed by the Income Tax Department for restoration of the name of the Company.

Orders in this matter is reserved.

Sd/-
(YOGENDRA KUMAR SINGH)
MEMBER (TECHNICAL)

Sd/-
(MAHENDRA KHANDELWAL)
MEMBER (JUDICIAL)