

DIVISION BENCH

ITEM NO.106

**NATIONAL COMPANY LAW TRIBUNAL
ALLAHABAD BENCH
PRAYAGRAJ**

Appeal No.16/ALD/2025

CORAM:

- 1. SH. PRAVEEN GUPTA,
HON'BLE MEMBER (JUDICIAL)**
- 2. SH. ASHISH VERMA,
HON'BLE MEMBER (TECHNICAL)**

Date of Order: 16th July, 2026

Attendance-Cum-Order Sheet of the Hearing.

NAME OF THE COMPANY	SHAPERS INFRA & RESOURCE DEVELOPERS PRIVATE LIMITED VS ROC, UP
UNDER SECTION	252(1) OF COMPANIES ACT, 2013

COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:

Sh. Anil Kumar, PCS	: <i>For the Appellant</i>
Sh. Pradeep Singh Sisodia, CGSC	: <i>For the ROC</i>
Sh. Aman Chaurasia, Adv. for	: <i>For the I.T. Deptt.</i>
Sh. Ankur Agarwal, Sr. S.C.	

ORDER

- 1.** Reports on behalf of the RoC as well as on behalf of the Income Tax Department have already been filed and the copies thereof have also been supplied to the Ld. Counsel representing the Appellant.
- 2.** Matter heard. Order reserved.
- 3.** If the company is considered to be revived, the Income Tax Department as well as the RoC would be at liberty to seek enforcement of the relevant provisions of the Income Tax Act and the Companies Act respectively.

**-Sd-
(Ashish Verma)
Member (Technical)**

**-Sd-
(Praveen Gupta)
Member (Judicial)**

16th July, 2026

Avaneesh Kumar Singh
(Stenographer)