

**DIVISION BENCH**

**ITEM NO.124**

**NATIONAL COMPANY LAW TRIBUNAL  
ALLAHABAD BENCH  
PRAYAGRAJ**

**APPEAL No.13/ALD/2024**

**CORAM:**

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

**Date of Order: 16<sup>th</sup> July, 2026**

**Attendance-Cum-Order Sheet of the Hearing.**

|                            |                                                                                                 |
|----------------------------|-------------------------------------------------------------------------------------------------|
| <b>NAME OF THE COMPANY</b> | <b>THE PR. COMMISSIONER OF<br/>INCOME TAX V/S M/S BLOSSOM<br/>MANPOWER PVT. LTD. &amp; ORS.</b> |
| <b>UNDER SECTION</b>       | <b>252 OF COMPANIES ACT, 2013</b>                                                               |

**COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:**

Sh. Amit Mahajan, Sr. S.C. : *For the Appellant/I.T. Deptt.*

Sh. Krishna Dev Vyas, Adv. : *For the RoC*

**ORDER**

- 1. Matter heard. Order reserved.**

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

**16<sup>th</sup> July, 2026**

*Avaneesh Kumar Singh  
(Stenographer)*

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