

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL**  
**NEW DELHI**

**Company Appeal (AT) No. 154 of 2019**

**IN THE MATTER OF:**

**M/s. Efficient Investment Consultants Pvt. Ltd.**

**...Appellant**

**Versus**

**Income Tax Officer & Anr.**

**...Respondents**

**Present:**

**For Appellant :**                     **Mr. Anil Verma, Chartered Accountant**

**For Respondent :**                   **Ms. Lakshmi Gurung, Senior Standing Counsel with**  
**Ms. Easha Kadian, Advocate for Income Tax Deptt.**

**O R D E R**

**08.07.2019**       This appeal has been preferred by 'M/s. Efficient Investment Consultants Pvt. Ltd. & Ors.' against the order dated 7<sup>th</sup> May, 2019 passed by the 'National Company Law Tribunal' New Delhi, Bench-II (hereinafter referred to as the 'Tribunal') in Appeal No. 893/252/ND/2018 in which the Tribunal entertained the application filed u/s 252 of the Companies Act, 2013 for restoration of the name of the Appellant's Company namely 'M/s. Efficient Investment Consultants Pvt. Ltd.' Learned counsel appearing on behalf of the Appellant submits that the tax amount payable to the Income-Tax Department has already been paid and there was no reason to restore of the name of the company.

2.     Ms. Easha Kadian, Advocate appears on behalf of the Income Tax Department and submits that for tax evasion, a notice has been issued to the Directors of the Company for the Assessment Year 2011-2012 and for

subsequent years, which are pending. It is also submitted that the Income-Tax Department has also issued notice on 30<sup>th</sup> March, 2018 u/s 148 of the Income Tax Act to the Respondent Company. In view of such stand taken by the Income Tax Department, we are not inclined to interfere in the impugned order merely on the ground that the company has paid the Income Tax. We find no merit in the Appeal, which is accordingly dismissed. No costs.

[Justice S.J. Mukhopadhaya]  
Chairperson

[ Justice A.I.S. Cheema ]  
Member (Judicial)

[ Kanthi Narahari ]  
Member (Technical)

/ns/gc