

**NATIONAL COMPANY LAW TRIBUNAL, COURT-V, NEW DELHI**  
Appeal 244/252/ND/2020

Item 203 of 18.12.20

IN THE MATTER OF:

Ajay Kathuria  
[Shareholder of **A M Infomatics Pvt. Ltd.**,  
CIN-U300 07DL 1999 PTC0 98172]

.....Appellant

Vs

Registrar of Companies,  
IFCI Tower, 61, Nehru Place, N Delhi-110019

.....Respondent

Order Delivered on: **24.12.2020**

CORAM:

PATIBANDLA SATYANARAYANA PRASAD, MEMBER (J)  
K.K. VOHRA, MEMBER (T)

PRESENT:

For Appellants :

For Roc

For Income Tax (IT)

: Mr M Yadubhshana Rao, ARoC

: Adv Easha Kadian, Standing Counsel

**ORDER**

**Per: Patibandla Satyanarayana Prasad, Member (J)**

1. This Appeal has been filed by Shareholder of the Company named 'A M Infomatics Pvt. Ltd.' (the Company) invoking the provisions of Section 252 (3) of the Companies Act, 2013 (the Act) for restoration of the name of the Company in the Register maintained by the Registrar of Companies (RoC).
2. The major facts are given below:

Date of Striking off	08.08.2018
Financial Statements	Revenue from operations was Rs 13,30,564 during FY 2017-18 (Pg 84 of petition), Rs 3,81,325 during 2016-17 and Rs 14,95,830 during 2015-16.
IT Returns	Submitted for the AY 2018-19 showing net tax payable of Rs 7,501 (Page 116 of petition).



3. RoC, in its reply dated 19.11.20, has not raised any objection. During the previous hearing on 24.11.20, Adv Easha appeared on behalf of IT Dept and 2 weeks' time was granted to file the report as a last opportunity. IT Dept did not file its report even after one month. Hearing was concluded on 18.12.20 and order was reserved. The Co has furnished acknowledgement of submission of IT Return for AY 2018-19 showing net tax payable of Rs 7,501. The appellant is directed to pay all dues of IT Dept.
4. In view of the fact that the Company has prepared audited financial statements for the 3 years ending FY 2017-18, showing revenue from operations indicating that it is a going concern, that the Co has filed IT Return for AY 2018-19, the appeal to restore the name of the Company to the Register of RoC is **allowed** u/s 252 subject to payment of costs of Rs 25,000 to the Prime Minister Relief Fund along with Rs 50,000 to the Ministry of Corporate Affairs. Accordingly, the order of RoC dated 08.08.18 to strike off the name of the Co from the Register is hereby set aside. The restoration of the name of the Company in the Register will be subject to the Company's filing all outstanding documents for the defaulting years as required by law and completion of all formalities, including payment of any late fee or other charges. The name of the Co shall then stand restored in the Register of RoC, as if its name had not been struck off.
5. The direction for freezing the Bank Account(s) of the Co, if on this ground, shall consequently be also set aside immediately to enable the Co to carry out its business operation. Compliance of this order for restoration shall be made by the RoC with all its consequential effects within one week of compliance by the Company.
6. Let the copy of the order be served to the parties.

Sd/-  
**K.K. VOHRA**  
Member (T)

Sd/-  
**PATIBANDLA SATYANARAYANA PRASAD**  
Member (J)