

**IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI**  
**COURT-III**

**Item No.-107**  
284/252/ND/2020

**IN THE MATTER OF:**

HATBUSHA FRAGRANCE PRIVATE LIMITED

....APPELLANT

Vs.

REGISTRAR OF COMPANIES DELHI AND HARYANA

...RESPONDENT

**SECTION**

**U/s 252**

**Order delivered on 24.12.2020**

**CORAM:**

**CH. MOHD. SHARIEF TARIQ**

**MEMBER (JUDICIAL)**

**PRESENT:**

For the Appellant

: Ms. Rashmi Jain, Advocate

For the OL/AROC

: Mr. Alok Pandey AROC

For the Intervener/I.T. Deptt.

: Ms. Lakshmi Gurung Sr. St. Counsel along with Mr. Ankit Singh  
Advocate

**ORDER**

Counsel for the Applicant is present. AROC is present. Counsel for the Income Tax Department is present. The ROC has filed the report but Income Tax Department has not filed the report.

It is submitted by the Counsel for the Applicant that the company namely, Hatbusha Fragrance Private Limited., was incorporated on 09.02.1984 and up to ending 31.03.2016, the Annual Returns and Balance Sheets were filed, thereafter, for non-filing of the same, the name of the Company was struck off from the Register of Companies on 29.10.2019.

On going through the Balance Sheet of the Year 2018 it reflects that there is plant and machinery, land and building, office equipments of the Company and it

Jyoti,(24.12.2020)

*Contd.*

is also on record that TDS has also been deducted for few Assessment Years. There appears that the company has the potential to carry on the business, if a chance is given by restoring the name of the company to the Register of the Companies.

In view of the details recorded in the Application including the report of the ROC and the submissions made, the Application is allowed. The ROC concerned is directed to restore the name of the Company in the Register of Companies subject to filing of all the pending Annual Returns and Balance Sheets within six weeks from the date of passing of this order.

Fine of Rs. 20,000/- is imposed on the Company which shall be reimbursed to the office of the ROC for the restoration of the name of the Company to the Register of Companies. The Applicant Company is directed to file an affidavit with the ROC concerned declaring that during the period of demonetization, the accounts of the Company have not be used for depositing the tainted money.

A copy of this order shall be obtained for submissions before the ROC along with pending compliances as prescribed, for information and necessary action.

In terms of the above, the Application is **allowed**.

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(CH. MOHD. SHARIEF TARIQ)  
MEMBER (JUDICIAL)

Jyoti, (24.12.2020)

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