

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**NEW DELHI BENCH**  
**COURT - IV**

**COMPANY APPEAL NO. 212/ND/252/2023**

**IN THE MATTER OF:**

**M/S GRAPHIC BOX PRIVATE LIMITED  
F-157, NEAR EASY DAY STORE, VIKAS PURI  
NEW DELHI-110018**

**...APPELLANT**

**VERSUS**

**REGISTRAR OF COMPANIES, NCT OF DELHI & HARYANA  
4<sup>TH</sup> FLOOR, IFCI TOWER, 61, NEHRU PLACE  
NEW DELHI-110019**

**...RESPONDENT**

**Order Delivered: 02.07.2024**

**CORAM:**

**SHRI MANNI SANKARIAH SHANMUGA SUNDARAM, HON'BLE MEMBER  
(JUDICIAL)  
DR. SANJEEV RANJAN, HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Appellant : Adv. Vishal Wason  
For the ROC : Mr. Sumeet Kaul, Adv.  
For ITD : Ms. Naincy Jain, Jr. Standing Counsel for  
Mr. Aseem Chawla, Sr. Standing Counsel

**ORDER**

**PER: MANNI SANKARIAH SHANMUGA SUNDARAM, MEMBER (JUDICIAL)**

1. The present appeal has been filed by the Appellant Company i.e. M/s Graphic Box Private Limited under Section 252 (3) of the Companies Act, 2013 for restoration of name of the company, which was struck off by the Registrar of Companies, NCT of Delhi and Haryana (Respondent) vide Public Notice ROC-DEL/248(1)/STK-7/2341 dated 20.04.2022 (company name appears in Sr. No. 3682 in the impugned order).
2. Brief facts of the case, as mentioned in the instant company appeal, which are relevant to the issue in question, are as follows: -

- a) The Appellant submits that the company i.e., M/s Graphic Box Private Limited was incorporated on 15.09.2015 under the Companies Act, 2013 bearing CIN: U93000DL2015PTC285105, having its registered office situated at F-157, Near Easy Day Store, Vikas Puri, New Delhi-110018.
- b) The Registrar of Companies, NCT of Delhi and Haryana i.e., the respondent herein, struck off the petitioner company's name of the Register due to non-filings of the annual return and financial statements since 2019. The annual accounts for the financial year ended March 31, 2019, March 31, 2020, March 31, 2021 and March, 31, 2022 were duly laid and adopted in the respective Annual General Meeting of the company. However, without any mala fide motive and due to lack of professional advice, the company had failed to file the annual return and financial statements for the abovesaid period with the Registrar of Companies, NCT of Delhi and Haryana. In support of this statement, certified true copy of the financial statements for the financial year ended 31<sup>st</sup> March 2019, 31<sup>st</sup> March 2020, 31<sup>st</sup> March 2021 and 31<sup>st</sup> March 2022 and notice of annual general meeting, director's report and all other necessary documents have been attached.
- c) The Appellant Company had filed all the income tax returns with the Income Tax Department upto the assessment year 2022-23. The copies of the income tax return acknowledgements related to 2019-20, 2020-21, 2021-22 and 2022-23 assessment years are placed on record
- d) The Appellant Company also filed all the GST Returns (GSTR-1 & GSTR-3B) with the Goods and Service Tax Department upto the month/period of December 2022 since its registration with aforesaid department. The GST Returns acknowledgements related to period from April 2022 to December 2022 and bank statement for the period from April 2022 to January 2023 have been enclosed.
- e) Further, the Appellant Company had also filed the ESIC returns (monthly contributions) with the Ministry of Labour & Employment,

Government of India upto the month/period of March 2022. The ESI paid challans related to aforesaid period have been enclosed.

- f) The Appellant submits that in the event of the revival of the company, the Appellant company undertakes to file all outstanding document required by law i.e. the financial statements & annual returns for the financial year ended on 31<sup>st</sup> March 2019, 31<sup>st</sup> March 2020, 31<sup>st</sup> March 2021 and 31<sup>st</sup> March 2022 along with the filing fees and late fees, as applicable and the certified true copy of the Tribunal for the restoration of name of the company to the register maintained by the respondent etc.
- g) The present shareholding of the company is as follows

Sr. No.	Name of the Shareholder	Number of equity Shares	Amount
1.	Sanjay Chaudhary	25000	250,000.00
2.	Kartik Chaudhary	12500	125,000.00
3.	Dalip Narang	12500	125,000.00
	Total	50,000	500,000.00

- h) The appellant declared that no matter regarding with this Appeal has not been pending before any Tribunal of law or any other Authority.
3. Notice was issued to the statutory authorities vide order dated 03.10.2023. Pursuant to the notice, Registrar of Companies, NCT of Delhi and Haryana (Respondent No. 1) filed its reply dated 07.11.2023 and Income Tax Department (Respondent No. 2) filed its reply dated 01.04.2024 to the instant appeal.
4. During the course of proceeding dated 11.06.2024, the Ld. Counsel for the Registrar of Companies as well as the Income Tax Department have endorsed that they have no objection, if this appeal filed under Section 252(3) of the Companies Act, 2013 stands allowed.

5. Heard. Record has been thoroughly perused. We observe that the Appellant in order to sustain his case, has placed reliance on the following documents: -

- a) Copy of Income Tax Return Acknowledgment for the Assessment Year 2019-20, 2020-21, 2021-22 and 2022-23.
- b) Copy of the financial statements for the financial year ended on 31.03.2019, 31.03.2020, 31.03.2021 and 31.03.2022.

6. At this juncture, it will advantageous to examine the requirement of Section 252(3) of the Companies Act, 2013 insofar as grant of relief to the appellant is concerned. The Section 252 (3) of the Act is reproduced below for better appreciation:

“252. Appeal to Tribunal. –

(1) .....

(2) .....

(3) If a company, or any member or creditor or workmen thereof feels aggrieved by the company having its name struck off from the register of companies, the Tribunal on an application made by the company, member, creditor or workmen before the expiry of twenty years from the publication in the Official Gazette of the notice under subsection (5) of section 248 may, if satisfied that the company was, at the time of its name being struck off, carrying on business or in operation or otherwise it is just that the name of the company be restored to the register of companies, order the name of the company to be restored to the register of companies, and the Tribunal may, by the order, give such other directions and make such provisions as deemed just for placing the company and all other persons in the same position as nearly as may be as if the name of the company had not been struck off from the register of companies.”

7. In connection with the non-filing of statutory records, it is pertinent to refer to the findings of Hon’ble High Court of Delhi in the matter of ***Mace Platronics Pvt Ltd Vs ROC, reported in (2010) 104 SCL 277 (Del)***, wherein it was held that:

*“When the name of the company was struck off after following the prescribed procedure for non-filing of statutory records, even though the contentions of the company that the officials entrusted with responsibility of filing documents had failed to do so cannot be accepted yet since the company was a running company and the application had been filed in time, the court had power to restore the name of the company.”*

8. Hence, upon considering the facts and circumstances of this present petition, this bench is of the view that it would be just and fair to order restoration of the name of the struck off Company namely M/s Graphic Box Private Limited in the Register of Companies maintained by the ROC.
9. Accordingly, this Petition is allowed. The restoration of the Company's name to the Register of Companies maintained by the ROC, is hereby ordered, subject to the following directions namely-
  - a) The restoration of the Company's name i.e., M/s Graphic Box Private Limited is subject to the payment of cost of Rs. 50,000/- (Rupees Fifty Thousand Only) to be paid to the Registrar of Companies, NCT of Delhi and Haryana. The name of the Company shall then, as a consequence, stand restored to the Register of the Registrar of Companies, as if the name of the company has not been struck off in accordance with Section 248(1) of the Companies Act, 2013.
  - b) The Registrar of Companies, NCT of Delhi & Haryana (Respondent) is directed to restore the original status of the Appellant Company as if the name of the company has not been struck off from the Registrar of Companies with resultant and consequential actions like changing status of the company from 'struck off' to "Active".
  - c) The Appellant is directed to file all pending statutory document(s) including Annual Returns and Balance Sheets in default along with prescribed fee/additional fee/fine as prescribed under the Companies Act, 2013 within 45 days from the date on which its name is restored on the Register of Companies by the ROC, NCT of Delhi and Haryana (Respondent). Consequently, thereupon the bank account/s if any subject to freeze shall get de-frozen and to be operated by the company.
  - d) The Appellant is directed to submit a certified copy of this order to ROC, NCT of Delhi and Haryana within thirty days (30) of the receipt of this order.

- e) This order is confined to the violations, which ultimately leads to the impugned action of striking of the name of the Company M/s Graphic Box Private Limited, and it will not come in the way of Respondent to take appropriate action(s) in accordance with law, for any other violations/offences, if any, committed by the Appellant company prior or during the striking off of the said Company.
- f) Resultantly, the present appeal i.e., **COMPANY APPEAL NO. 212/ND/252/2023 stands allowed** with aforesaid terms.
- Let the copy of the order be served to the parties.
- File be consigned to records.

**Sd/-**  
**DR. SANJEEV RANJAN**  
**MEMBER (TECHNICAL)**

**Sd/-**  
**MANNI SANKARIAH SHANMUGA SUNDARAM**  
**MEMBER (JUDICIAL)**