

**IN THE NATIONAL COMPANY LAW TRIBUNAL  
NEW DELHI BENCH  
COURT – V**

**COMPANY APPEAL NO. 310/252/ND/2023**

*Under section 252(3) of the Companies Act, 2013 read with Rule 87A of the  
National Company Law Tribunal (Amendment) Rules, 2017*

**In the matter of:**

**1. R3 Planners Private Limited**

B-502, Statesman House 148,  
Barakhamba Road, Central Delhi-110001

**2. Ms. Rekha Darnal**

DIN: 05261367  
E-50, Town/Vill, Apsts Complex,  
Post Office- R.K. Mission, Papum Pare,  
Arunachal Pradesh- 791113

**3. Mr. Ranjeet Kumar Singh**

DIN: 02742230  
86H Sec-IV, Pushp Vihar, Saket,  
New Delhi- 110017

**.... Petitioners**

Versus

**Registrar of Companies, Delhi & Haryana**

4<sup>th</sup> Floor, IFCI Tower, 61,  
Nehru Place, New Delhi- 110019

**.... Respondent**

**Order Delivered on: 23.07.2024**

**CORAM:**

**SH. MAHENDRA KHANDELWAL, HON'BLE MEMBER (JUDICIAL)**

**DR. SANJEEV RANJAN, HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Applicant : Mr. Mohit Gulati, CS

For the Respondent:

For the ROC : Mr. Aakash Sharma, Adv.

## **ORDER**

### **PER: DR. SANJEEV RANJAN, MEMBER (TECHNICAL)**

1. The present appeal has been filed by Appellant Company 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/DELHI/248 (5)/STK-7/4865 dated 08.08.2018.
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 Company submits that the Appellant Company was incorporated on 17.05.2012 and registered with the ROC under CIN: U45203DL2012PTC236005. The registered office of the Company is situated at B-502, Statesman House 148, Barakhamba Road, Central Delhi- 110001. The Present Authorized Share Capital of the Company is Rs. 3,00,00,000/- (Rupees Three Crores Only) divided into 30,00,000 (Thirty Lakhs) Equity Share of Rs. 10/- (Rupees Ten each). The issued, subscribed and paid-up capital of the Company is Rs. 1,41,00,000/- (Rupees One Crore Forty-One Lakh Only) divided into 14,10,000 (Fourteen Lakh Ten Thousand) Equity Share of Rs. 10/- (Rupees Ten each).
  - b) The main object of the Company is to promote, own, design, construct, establish, maintain improve, manage, operate, alter, carry on, control, power plants, co-generation power plants, energy conservation projects, power houses, transmission and distribution system for generation, distribution, transmission and supply of electrical power.
  - c) Further, due to lack of proper professional guidance/consultancy, and inadvertent reasons, the Petitioner Company could not file the Annual Accounts and Returns with the Registrar of Companies, New Delhi as required under Companies Act, 2013 in time and consequently, due to non-filing of Annual Accounts and Returns for the Financial Year 2015-16, 2016-17 and 2017-18, name of the Company was struck off by the Registrar of Companies, New Delhi from its Register of Company pursuant to provisions of Section 248 of the Companies Act, 2013.
  - d) Moreover, the struck off company was actually carrying on the business as per the Memorandum of Association and the petitioner company is in the position to

file its Financial Statements and Annual Return for the Financial Year 2015-16, 2016-17 and 2017-18 along with additional fees as per the directions of this Tribunal upon restoration of the name and the same is undertaken by the Directors of the Petitioner Company. Hence, the present application is for restoration of the name of the company in the Register of Companies maintained by the Registrar of Companies, New Delhi.

3. This Tribunal vide order dated 18.12.2023 directed to appellant to issue notice to the Respondent and Income Tax Department. Pursuant to notice, Registrar of Companies, NCT of Delhi and Haryana (Respondent) had appeared and filed its reply dated 20.02.2024 to the instant appeal.
4. The Registrar of Companies (ROC) in its reply dated 20.02.2024 submits that the appellant company submitted the last Annual Return and Balance Sheet to this office, before it was considered to be struck off, pertain to the financial year that ended on 31.03.2015. Moreover, no subsequent documents have been filed by the Appellant Company to obtain the status of the Dormant Company under Section 455 of the Companies Act, 2013.
5. Further, Registrar of Companies (ROC) submits that the action of striking off of the present company was legal and justified, as the company was not carrying on any operations for a period of two immediately preceding financial years. However, the Counsel for RoC appeared before this Tribunal and stated that subject to filing of the necessary returns they have no specific objection if, the name of the company is restored, as recorded in order dated 10.07.2024.
6. On perusal of petition received, it was observed that Income Tax Returns for the Assessment Year 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, have been filed.
7. The Income Tax Department in its report dated 01.05.2024 stated that there is no outstanding demand against the Petitioner Company and they have no objection to the restoration of name of the Petitioner Company. Further, the counsel for Income Tax Department appeared before this Tribunal and stated that they have no objection if the company's name is restored, as recorded in order dated 01.05.2024.
8. Heard. Record has been thoroughly perused. We observe that the Appellant Company in order to sustain its case, has placed reliance on the following documents: -

- a) Copy of Audited Financial Statement along with Notice of Annual General Meeting for the Financial Years 2015-16, 2016-17 and 2017-18 of the Company.
- b) Affidavit of Ms. Rekha Darnal and Mr. Ranjeet Kumar Singh, Directors of the company.
- c) Copy of the acknowledgement of income tax returns filed for the year 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22.

9. At this juncture, it will be 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.”*

10. 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.”*

11. In the instant case, the Appellant Company, has submitted copies of Audited Financial Statement for the period 2015 to 2018 from which it can be seen that there have been regular business transactions by the appellant company. Moreover, the ITR acknowledgments for the Assessment Years 2016-17 to 2021-22 have also been furnished; which indicate that the appellant company had been operational during the intervening period.
12. Hence, upon considering the facts and circumstances of this present petition, which indicate that the company is ready to comply with all the conditions such as filing of Annual Financial Statements and returns with prescribed fees, it would be just and proper to order restoration of the name of the Company in the Register of Companies maintained by the ROC.
13. 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 Appellant Company's name i.e. R3 Planners Private Limited is subject to the payment of cost of Rs. 50,000/- (Rupees Fifty Thousand) to be paid to the Registrar of Companies, NCT of Delhi and Haryana. The name of the Appellant 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 Company is directed to file all pending statutory document(s) including Annual accounts and annual returns for the financial year 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 defreezed and to be operated by the company.

- d) The Appellant company 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 Appellant Company, 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 Appellant Company.
- f) Resultantly, the present appeal i.e. **Company Appeal No. 310/252/ND/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 (T)**

**Sd/-**  
**(MAHENDRA KHANDELWAL)**  
**MEMBER (J)**