

**IN THE NATIONAL COMPANY LAW TRIBUNAL,  
NEW DELHI COURT III (SPECIAL BENCH)**

**Item No. 307**  
1236/252/ND/2018

**IN THE MATTER OF:**

Dy. Commissioner of Income Tax, Circle 22(2), New Delhi

**.....APPLICANT/PETITIONER**

**Vs**

ROC & Ors. In the matter of M/s. SASAS

**.....RESPONDENT**

**SECTION**

**U/s 252**

**Order delivered on 06.05.2024**

**CORAM:**

**SHRI BACHU VENKAT BALARAM DAS, HON'BLE MEMBER (JUDICIAL)**

**SHRI RAHUL BHATNAGAR, HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Applicant : Mr. Puneet Rai, SSC, Mr. Ashvini Kr,  
Mr. Rishabh Nangia, JSCs, Adv Nikhil Jain

For the Respondent :

**HYBRID HEARING (PHYSICAL & VC)**

**ORDER**

This appeal has been filed under Section 252 seeking restoration of the Respondent No. 2-Company. The Respondent Nos. 3 and 4 have been set ex parte.

As per the information available on the website of MCA, the Respondent No. 2 i.e. M/s. S.R. Buildestate Private Limited is a company incorporated on 11.12.2000 under the Companies Act, 1956 with the Registrar of Companies, Delhi. The Registered address of the Respondent Company as per the Company Master Data is 1898/18, Govind Puri Extn, Kalkai, New Delhi – 110019.

It is submitted that as per the information available with the Income Tax Department in NMS/AIR/CIB data it is observed that the Respondent Company had received an amount under the head of receipt as contractor and fees from professional or technical services of Rs. 1,37,02,798/- on which TDS has been deducted in accordance with the I.T. Act, 1962 during the F.Y. 2010-2011 relevant to A.Y. 2011-12.

The Respondent Company has not filed the return of Income for the A.Y. 2011-12. A letter dated 27.02.2018 was issued to the Respondent Company for non-filing of the Income Tax Return. It is therefore submitted that as the Respondent Company did not disclose the material facts necessary for assessment, the Assessing Officer has reason to believe that there is an escapement of income of atleast 1,37,02,798/- during the A.Y. 2011-12. Therefore, notice under Section 148 has been issued and the case has been re-opened under Section 147/148 of the I.T. Act for assessing the undisclosed transactions in the hands of the Company. It is submitted that since, the Respondent-Company has been struck by the RoC, the assessment and recovery proceedings could not be carried out properly and therefore, it is necessary to set aside the order of striking off passed by the RoC and restored the Company.

We have perused the Assessment Order and Demand Notice as well as the striking of order. Under the facts and circumstances of the case, we set aside the order of striking of passed by the RoC and restore the Company so as to enable the Income Tax Department to proceed in according with law.

It is needless to mention that the Appellant shall bear the cost which is required to be paid to RoC in accordance with law.

Appeal 1236/252/ND/2018 **allowed.**

Sd/-

**(RAHUL BHATNAGAR)**  
**MEMBER (TECHNICAL)**

Sd/-

**(BACHU VENKAT BALARAM DAS)**  
**MEMBER (JUDICIAL)**