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**IN THE NATIONAL COMPANY LAW TRIBUNAL,
DIVISION BENCH – I, CHENNAI**

Appeal/1/CHE/2022

(Under Section 252 (1) of the Companies Act, 2013 r/w Rules 11 & 87A of
the NCLT Rules, 2016)

In the matter of **DELIGHT BROADCASTING PRIVATE LIMITED**

INCOME TAX OFFICER

Corporate Ward 1 (3)
Room No. 615, 6th Floor
Wanaparthy Block,
Aayakar Bhavan,
121 MG Road,
Chennai- 600 004

... Applicant

-Vs-

THE REGISTRAR OF COMPANIES

Chennai, Tamil Nadu,
No 6, B Wing, 2nd Floor,
Shastri Bhawan
26 Haddows Road,
Chennai- 600 0034.

... Respondent

Order Pronounced on 13th February 2023

Present:

For Applicant : P. Rajkumar Jhabakh ,Advocate

For Respondent : Avinash Krishnan Ravi, Advocate

CORAM :

**JUSTICE RAMALINGAM SUDHAKAR, Hon'ble PRESIDENT
SAMEER KAKAR, MEMBER (TECHNICAL)**

ORDER

Per: JUSTICE RAMALINGAM SUDHAKAR, Hon'ble PRESIDENT

Under adjudication is present Appeal filed seeking the following reliefs:

- i. "To order the name of the Company, viz, of Delight Broadcasting Private Limited to be restored in the Register of Companies, 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 so as to enable the applicant to conduct assessment and penalty under the IT Act and take other appropriate proceedings under the said Act.
- ii. That such other order may be made in the circumstances of the case, as the Hon'ble Tribunal, Chennai Bench may deem fit."

2. It is submitted that the struck off company viz., **DELIGHT BROADCASTING PRIVATE LIMITED** is a company incorporated under the Companies Act, 2013 on 19.02.2013 with CIN:U74900TN2013PTC089700 as a Private Limited Company and the Registered office of the Company is at No 229/1, Royal Park Apartments Konnur High Road, Ayanavaram, Chennai- 600 023.

3. It is submitted that this appeal has been filed against the order of struck off passed by the Respondent viz., ROC, Chennai through

STK-7 dated 09.08.2018. The said STK-7 has been appended as Annexure 1 of the Application typeset.

4. It is submitted that IT Scrutiny proceedings for the AY 2015-2016 is still pending against the struck off company namely viz., Delight Broadcasting Private Limited. Further it is averred in the Application that the struck off company has committed serious violations of the provisions of the IT Act, 1961 and in order to continue the proceedings against the struck off company under the provisions of the IT Act, the restoration of the struck off company in the Register of Companies is warranted. The same is averred in detail at para 8, 9, 10 of the Application.

5. The Ld. Counsel for the Applicant appeared and submitted that not restoring the struck off company will result in serious losses to the exchequer and enable the defaulting company to go scott free and thus no demand would therefore be leviable.

6. The Registrar of Companies, Chennai, who is the Respondent herein, has filed its report wherein the details of the Company such as date of incorporation and address of the registered office of the Company are mentioned. While submitting the above facts, the RoC submits that the Company had not filed its statutory returns since

incorporation and notice under Section 248 of the Act, 2013 for striking off the name of the Company from the Register of Companies and consequently the name of the petitioner company was struck off from the Register of Companies and was published in the Gazette of India and that all procedures laid down in Section 248 of the Companies Act, 2013 and Companies (Removal of Names of Companies from the Register of Companies) Rules, 2016 have been adhered to by the RoC, Chennai. The present Appeal is filed by a statutory authority to protect the interest of revenue to the Government and that as per the Applicant the Company is liable to pay taxes of an amount which can only be ascertained after the revival of the Company. It is also stated that the Applicant may be directed to submit a report to the respondent furnishing the details of tax assessed and recovered from the Company after the revival of the Company.

7. Heard the Appeal and perused the documents on record.

ORDER

(i) The Registrar of Companies, Chennai, the respondent herein, is ordered to restore the original status of the Company i.e. M/s. **DELIGHT BROADCASTING PRIVATE LIMITED** as if the name of the Company has not been struck off from the Register of Companies with resultant and consequential actions like changing status of Company from "strike off" to "Active";



(ii) The Applicant is permitted to deliver a certified copy of this order with RoC, Chennai within 30 days of the receipt of this order;

(iii) On such delivery and after duly complying with above directions, the Registrar of Companies, Chennai is directed to, on office name and seal, publish the Order in the Official Gazette, and

(iv) This Order is confined to the violations, which ultimately lead to the impugned action of "striking off" of the Company, and it will not come in the way of RoC, Chennai to take appropriate action(s) in accordance with law, other violations/offenses, if any, committed by the appellent company prior to or during the "striking off" period of the company.

(v) The Applicant shall submit a report to the RoC, Chennai furnishing details of the tax assessed and recovered from the Company after revival of the Company.

8. Accordingly, **Appeal/1/CHE/2022** is hereby disposed of.

- Sd -

SAMEER KAKAR
MEMBER (TECHNICAL)

- Sd -

JUSTICE (Retd.) RAMALINGAM SUDHAKAR
PRESIDENT

Vinita Varshini.K