

IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI
COURT-III

ITEM No. 305
188/252/ND/2022

IN THE MATTER OF:

Income Tax Officer

.... Petitioner/Applicant

Vs.

ROC (M/s. Wideline Creations Pvt Ltd.)

.... Respondent

Order under Section 252 of the Companies Act, 2013

Order delivered on 15.04.2024

CORAM:

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

SHRI ATUL CHATURVEDI
HON'BLE MEMBER (TECHNICAL)

HYBRID HEARING (PHYSICAL & VC)

PRESENT:

For Appellant : Mr. Puneet Rai, SSC along with Mr. Nikhil Jain Advs.

For Respondent :

ORDER

This appeal has been filed under Section 252 of the Companies Act, 2013 seeking following prayers:

- (a)** *To pass an order restoring the name of the Respondent Company in the Register of the Registrar of Companies;*
- (b)** *To Quash the order/notification of the Ld. ROC which removed the name of the Respondent Company from the Register of Companies;*
- (c)** *To grant an ad-interim stay on the operation of the impugned order/notification of the ROC;*
- (d)** *Any other relief which this Hon'ble Tribunal may deem fit and proper is awarded in favor of the appellant in the facts and circumstances of the case.*

We have heard the submissions made by the Ld. Counsel appearing for the Income Tax Department.

The Respondent No. 2, M/s. Wideline Creations Private Limited is an unlisted private limited company incorporated on

26.09.2014 under the Companies Act 2013. The registered office of the Respondent Company (Respondent No. 2) as per the MCA Data was 812A, 8th Floor, Kirti Shikhar, District Center, Janak Puri, New Delhi 110058.

The name of the Respondent-Company was struck off vide order dated 08.08.2018 issued by the RoC. The Appellant has placed on record a copy of the Demand Notice and Assessment Order passed against the Respondent-Company.

It is submitted that the demand for the Assessment Year 2017-18 is Rs. 3,61,04,972/- and the penalty amount is Rs. 21,35,502/- is pending against the Respondent-Company and the Company needs to be revived for recovery of the said amount.

Ld. Counsel appearing for the RoC has submitted that they have no objections for revival of the Company.

Having regard to the facts and circumstances of the case, we direct that the order dated 08.08.2018 issued by RoC is quashed/set aside and restore the company to its original position to enable the Income Tax Department to proceed further.

Appeal No. 188/252/ND/2022 is **allowed**.

-Sd-
(ATUL CHATURVEDI)
MEMBER (TECHNICAL)

ANAND DUBEY

-Sd-
(BACHU VENKAT BALARAM DAS)
MEMBER (JUDICIAL)