

**DIVISION BENCH**

**ITEM NO.148**

**NATIONAL COMPANY LAW TRIBUNAL**

**ALLAHABAD BENCH**

**PRAYAGRAJ**

**CP No.57/ALD/2023 (RCP (CA) No.01/ALD/2023)**

**CORAM:**

- 1. SHRI PRAVEEN GUPTA,  
HON'BLE MEMBER (JUDICIAL)**
- 2. SHRI ASHISH VERMA,  
HON'BLE MEMBER (TECHNICAL)**

**Date of Order: 16<sup>th</sup> April, 2024**

**Attendance-Cum-Order Sheet of the Hearing.**

<b>NAME OF THE COMPANY</b>	<b>GANGAKALASH HEALTH CARE PVT. LTD. &amp; ANR. V/S ROC, KANPUR, UP &amp; ANR.</b>
<b>UNDER SECTION</b>	<b>252(3) OF COMPANIES ACT, 2013</b>

**COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:**

Sh. Yash Tandon, with *: For the Petitioner*  
Sh. Anshuman Mishra, Advs.  
Sh. Shivendra Bahadur Singh, CGSC *: For the RoC*  
Sh. Niraj Kumar Singh, for *: For the I.T. Deptt.*  
Sh. Krishna Agarwal, Sr. S.C.

**ORDER**

Ld. Counsels representing the parties are present physically.

- 1.** It is stated by the Ld. Counsel representing the Petitioner that the company was incorporated on 07.09.2020 and the name of the company was struck off on 02.12.2022. The present petition has been filed on 08.05.2023. It is also further stated by him that the name of the company was struck off on account of non-filing of INC Form-20A, even though the subscription amount was paid on 15.09.2020 immediately after the incorporation of the company on 07.09.2020.
- 2.** This petition had been filed U/s 252(3) of the Companies Act, 2013 and later on, an affidavit has been filed by the respective Directors *vide* diary nos.280 and 281 dated 31.01.2024 that this petition may be considered U/s 252(1) instead of Section 252(3) of the Companies Act, 2013.

**-Sd-**

**-Sd-**

3. The Ld. Counsel representing the Petitioner also states that in the aforesaid supplementary affidavit filed *vide* dairy nos.280 and 281 respectively on behalf of both the Directors, it has also been deposed that the subscription amount of Rs.50,000/- each has been paid on 15.09.2020. The said supplementary affidavits are taken on record.
4. The report on behalf of ROC has been filed *vide* diary no.83 dated 10.01.2024, in which the objections have been raised, to which a rejoinder has also been filed. Since the advance copy of this ROC report was already supplied to the Ld. Counsel representing the petitioner, therefore in the meantime the rejoinder to the ROC report has also been filed earlier in point of time *vide* diary no.3153 dated 12.12.2023, wherein as per para no.8, it has been stated that the Petitioner Company is ready to comply with all statutory compliances as per law and would file all pending returns with the applicable late fees. The said rejoinder affidavit is taken on record.
5. The Ld. Counsel representing the Income Tax Department has filed its report *vide* diary no.3015 dated 28.11.2023, wherein they have shown some business losses for two years.
6. The Ld. Counsel representing the Petitioner states that the rejoinder to the report of the Income Tax Department has also been filed *vide* diary no.3169 dated 12.12.2023, wherein it has been pointed out that the compliances have already been made with respect to the filing of the Income Tax Return from time to time. The said supplementary affidavit is also taken on record.
7. Arguments heard. Order reserved.

**-Sd-**  
**(Ashish Verma)**  
**Member (Technical)**

**16<sup>th</sup> April, 2024**

*Kavya Prakash Srivastava*  
*(Stenographer)*

**-Sd-**  
**(Praveen Gupta)**  
**Member (Judicial)**