

**NATIONAL COMPANY LAW TRIBUNAL  
GUWAHATI BENCH  
GUWAHATI**

**ORDER SHEET OF THE HEARING ON 12<sup>th</sup> APRIL, 2024, 10:30 A.M.**

**CP/24/GB/2023**

**Present: 1. Hon'ble Member (Judicial), Shri H.V. Subba Rao  
2. Hon'ble Member (Technical), Shri Satya Ranjan Prasad**

<b>IN THE MATTER OF</b>	Lalhanba (OPC) Private Limited Vs Registrar of Companies, NER & Ors
<b>UNDER SECTION</b>	U/s 252(3) of Companies Act, 2013

For Petitioner (s) :

For Respondent (s) :

**ORDER**

Order Pronounced through VC *vide* separate sheets.

Sd/-

**Satya Ranjan Prasad  
Member (Technical)**

Sd/-

**H.V. Subba Rao  
Member (Judicial)**

**NATIONAL COMPANY LAW TRIBUNAL  
GUWAHATI BENCH  
GUWAHATI**

**CP No. 24/GB/2023**

***In the matter of:***

An Application under Section 252 (3) of the Companies Act, 2013; An application seeking restoration of the name of the company on the Register of Companies maintained by the Registrar of Companies, NE Region, Guwahati;

-And-

***In the matter of:***

**Lalhanba (OPC) Private Limited**, CIN No. U51909MN2020OPC014206, registered office at 272, Thoubal Kshetrileikai c/o Irom Saratkumar, Haotabi Lampak Maya Thoubal- 795138 Manipur, represented through its shareholder, Ms. Moirangthem Modhubala Devi (DIN: 08977887);

**... Struck Off Company/Petitioner**

-Versus-

**The Registrar Of Companies, Guwahati**, NER, having its office at 1<sup>st</sup> Floor, BSNL Bhawan Building, Ananda Ram Baruah Road, Pan Bazaar, Guwahati, Assam- 781001

**... Respondent No. 1**

**Income Tax Department, W-3**, having its office at Income Tax Office Rims Road, Old Lambulane, Central Jail Road

***Coram:***

Shri H.V Subba Rao : Member (Judicial)

Shri Satya Ranjan Prasad : Member (Technical)

**Appearances (through video conferencing)**

For the Applicants : Mr. R. Jain (Adv.)

For the Respondent : Mr. D.N. Chowdhury (ROC, NER)

**Order reserved on: 27.03.2024  
Order pronounced on: 12.04.2024**

**O R D E R**

1. This Company Petition has been filed by Ms. Moirangthem Modhubala Devi in the capacity of Shareholder of **Lalhanba (OPC) Private Limited** (CIN No. U51909MN20202OPC014206) under Sec. 252(3) of the Companies Act, 2013 (“Act”) for restoration of name of the struck off company in the register of companies, maintained in the office of the Registrar of Companies, NER. The Company was incorporated on 01.12.2020. It is stated that the name of the Company got struck off on 20.10.2022, pursuant to Section 248(1)(d) and Rule 7 of the Companies (Removal of Names of Companies from the Register of Companies) Rules, 2016 since the subscribers to the memorandum had not paid the subscription which they had undertaken to pay at the time of incorporation of a company and a declaration to this effect was not filed within one hundred and eighty days of its incorporation under sub-section (1) of section 10A.
2. The authorized share capital of the Company is Rs. 15,00,000 (Rupees Fifteen Lakh Only) and Paid Up Capital of the Company is Rs. 5,00,000 (Rupees Five Lakh Only). Ms. Moirangthem Modhubala Devi having DIN-08977887 was the Director and Shareholder of the Appellant Company since the incorporation and commencement of business of the Company.
3. The Petitioner submits that the Respondent No. 1 had sent STK 1 on 28.06.2022 to the Applicant Company but the same was received by the Appellant Company too late and by then, the Company was already struck off by the Respondent No. 1. Disturbances in the State of Manipur resulted in delayed delivery of the speed post service to the Applicant Company of STK 1.
4. The contention of Respondent No. 1 against the Applicant Company was that it had failed to commence its business within one year of its incorporation. However, it is submitted by the Appellant Company that the said company had commenced its business within one year and was working as a going concern. The Company had also opened its Bank Account with ICICI Bank Limited bearing bank account number 204005009847 having branch at Thoubal, Manipur and the working of the company had already begun.

5. Moreover, the balance sheet of the Petitioner Company was also being prepared and audited by the statutory auditor of the Company from time to time and a professional was engaged by the Petitioner Company to comply with the statutory requirements of the Companies Act and do necessary filings with the Respondent No. 1. However, the management of the Petitioner Company had only recently found that the form for declaration of commencement of business *i.e.*, INC 20A and Annual Returns for the Financial Year 2020-21 and 2021-2022 of the Petitioner Company has not been filed with Respondent No. 1 and Director of the Company had engaged a professional for the said work and was under an impression that all the needful compliances are being done. It is also to be noted that the Director of the Company was unable to devote much time in checking with the compliance formalities as she was suffering from severe back pain owing to L4 and L5 spinal cord disc bulge. Additionally, tough conditions prevailing in Manipur at that time had made it more so difficult to coordinate with the professional hired for getting the compliances done.
6. The Appellant submits that the non-compliance by the company by not filing the form for declaration of commencement of business and Financial Statements with the Respondent No. 1 was not intentional and the said default occurred due to the disease of the Director of the Company and due to the dispute in the Manipur State. However the Appellant Company has been filling its Income Tax Returns in time and also preparing all its statutory documents in time.
7. Further, company has been raising invoices for the workings of the Company to its clients. The Petitioner Company has been preparing all its statutory documents in time. The Audited Balance Sheets along-with its Auditors Report and Directors' Report for the Financial Years from 2020-2021 and 2021-22 has been prepared.
8. That the Appellant Company due to strike off the name from the Register of Respondent became unable to carry on its business and access its Bank Account which is affecting the business adversely as the Appellant is unable to make payments to its suppliers. Appellant Company as on the date of Strike-off was carrying out its day to day business activities and Appellant Company is interested to continue the same business. The Appellant Company is in profits and Competent to meet out its all responsibilities.

9. That the Appellant Company undertake to file all the pending statutory returns and documents with the Respondent along with normal and additional fee and also abide by the terms and conditions, if any.
10. Shorn of unnecessary details, observations made in the report of ROC, NER dated 19.12.2023 are produced hereunder:
  - 10.1 The competent authority has struck off the name of the petitioner Company pursuant to Clause (d) of Sub-section (1) of Section 248 of the Companies Act, 2013 since he had reasonable cause to believe that in the matter of M/s Lalhanba (OPC) Private Limited, subscriber to the memorandum have not paid the subscription which they had undertaken to pay at the time of incorporation of a company and a declaration to this effect has not been filed within one hundred and eighty days of its incorporation under subsection (1) of section 10A of the Companies Act, 2013 with the Office of Registrar of Companies, Guwahati.
  - 10.2 It is evident from the MCA records that the Company has not filed e-form INC-20A-Declaration for commencement of business with the office of the respondent till date.
  - 10.3 Besides the non-filing of e-form INC-20A-Declaration for commencement of business, the company has not filed its Balance sheet and Annual Return for the financial year 2021-22 and financial year 2022- 23 with the Office of the Respondent.
  - 10.4 ROC, NER issued notice in Form STK-1 on 28.06.2022. Further, notice in Form in STK-5 issued on 02.09.2022 and finally STK-7 was issued by the ROC on 22.11.2022.
  - 10.5 That in this regard it is submitted that presently the status of the company is 'struck off' company can be allowed to be revived under section 252 of the Companies Act, 2013 on its own merits directing petitioner to file all the pending statutory returns and e-form INC-20A-Declaration for commencement of business with the additional fees as applicable within 30 days from the date of passing of the order, failing which the respondent shall take action to strike off the name of the company again without giving any further notice to the petitioner. The Company and its directors are liable for

action with regard to delay on filing of statutory returns and declaration for commencement of business.

11. Heard the Ld. Counsel/ CS appearing for the Petitioner. Material on record perused. It is noted that ROC, NER has not objected to this application for restoration of the name of the company subject to filing of all the pending statutory returns and e-form INC-20A- Declaration for commencement of business with the additional fees as applicable within 30 days from the date of passing of the order, failing which the Respondent No. 1 shall take action to strike off the name of the company again without giving any further notice to the Petitioner.
12. From the Financial Statements and GST Returns so submitted, we find that the Appellant Company was generating revenue and also incurred expenses with respect of employees indicating that the Company had people in its employment at the time when it was struck off. *Prima facie*, it appears that the Company was in operations and continuing with its business activities when it was Struck Off. Further, considering the disturbances that were taking place in the state of Manipur at the time when the Appellant Company was struck off, we find it only just and equitable to take a sympathetic consideration. Hence, keeping in view the interests of stakeholders involved, this Tribunal finds that the aforementioned reasons are sufficient to order the restoration of the struck off Company. In the light of the above-mentioned observations, we consider it just and proper to revive the name of the Company on the Register of Companies as maintained by the RoC, NER.
13. Accordingly, the present Petition is ALLOWED on the following terms:
  - i. The Registrar of Companies, Guwahati, NER, the Respondent herein, is directed to restore the original status of the company as if the name of the Company had not been struck off from the register of Companies with the resultant and consequential actions like changing status of Company from 'Struck-off' to 'Active';
  - ii. The Company is directed to file all the pending statutory returns and e-form INC-20A- Declaration for commencement of business with the as decided by Registrar of Companies, Guwahati, NER within 30 days from the date on which its name is restored on the register of companies maintained by the Registrar of Companies, Guwahati, NER;

- iii. The restoration of the Company's name is also subject to the payment of cost of Rs. 80,000/- (Rupees Eighty Thousand only) through online payment in www.mca.gov.in under miscellaneous fee by mentioning particulars as "Payment of cost for restoration of company pursuant to orders of NCLT in C.P. No. 24/GB/2023";
  - iv. The Petitioner is directed to deliver a certified copy of this order with Registrar of Companies, Guwahati, NER within thirty days of the receipt of this order;
  - v. On such delivery and after due compliance with the above directions, the Registrar of Companies, Guwahati, NER is directed to publish the order in the Official Gazette under his office name and seal;
  - vi. This Order is confined to the violations, which ultimately led to the impugned action of striking off the name of the Company, and it will not come in the way of Registrar of Companies, to take appropriate action(s) in accordance with law, for any other violations/offences, if any, committed by the petitioner company prior to or during the period the name of the Company remained struck off.
14. The CP No. 24/GB/2023 is disposed of accordingly.
  15. The Registry is directed to send e-mail copies of the order forthwith to all the parties inclusive of the Counsels.
  16. Urgent certified copy of this order, if applied for, be issued upon compliance with all requisite formalities.
  17. File be consigned to records.

Sd/-

**Satya Ranjan Prasad**  
**Member (Technical)**

Sd/-

**H.V. Subba Rao**  
**Member (Judicial)**

*Signed this on 12<sup>th</sup> day of April 2024*