

**IN THE NATIONAL COMPANY LAW TRIBUNAL  
KOLKATA BENCH-(Court-I)  
KOLKATA**

**CP No. 177/KB/2023**

*An application under Section 252(3) of the Companies Act, 2013 for restoration.*

And

In the matter of:

M/s Dip Sarobar Estate Private Limited (CIN: U45202WB1987PTC042493)

..... Struck Off

In the matter of:

Mita Dev, Director of the company.

....Appellant/Petitioner

-Versus-

THE REGISTRAR OF COMPANIES, West Bengal

.....Respondent

**Date of Pronouncement: 02.04.2024**

**CORAM:**

**Rohit Kapoor, Member (Judicial)**

**Balraj Joshi, Member (Technical)**

**Authorized Representatives appeared through video Conference/ Physical**

Ms.Manju Bhuteria,Adv. ] For the Petitioner

Mr.Rishav Banerjee, Adv. ]

Mr.Zeeshan Haque, Adv. ]

Mr.Chitresh Saragoi, Adv. ]

Mr. V.Shasikanth Naik, AROC ]For the office of RoC, WB

**ORDER**

**Per: Balraj Joshi, Member (Technical)**

1. This Company Petition has been filed by one of the Directors of M/s Dip Sarobar Estate Private Limited u/s 252(3) of the Companies Act, 2013 for restoration of name of the

Struck off company in the register of the Companies, maintained in the office of the Registrar of Companies, West Bengal. It is stated that the name of the company was struck off on **29.07.2008**.

2. It is contended that the as per the RoC Report, company has not filed the financial Statements for the financial years ended 2008-2009 to 2022-2023 and Annual Returns of the Company for the financial years ended 2008-2009 to 2022-2023 and the delay in filing the Financial statements and Annual Returns is due unavoidable reasons and due to inadvertence mistake and has now produced copies of the said financial statements.
3. It is further contended that the Company has Current Liabilities of Rs.59,429/- and Current Assets of Rs.59,111/- and fixed assets of Rs.8,15,164/- for the Financial year ended on 31.03.2022 and it will be unfair to company if the company is struck-off. Upon the said contentions, the Ld. Counsel for the Petitioner prayed for passing of an order for restoration of the name of the appellant company.
4. Notices were issued to the Registrar of Companies, West Bengal. The Registrar of Companies, West Bengal, has submitted a report. It has been stated in the report that only after the compliance of requirements to be met under Section 248 of the Companies Act, 2013, Registrar of Companies, West Bengal, has struck off the name of the Company from the register. It has also been mentioned in the report that the company may be asked to provide evidence that the company was carrying out business at the time of striking off.
5. However, we feel that the reasons given for non-filing of declaration with the Registrar by the Company are not satisfactory, as only an off handed statement has been made that the company could not file the returns due to inadvertence. The period involved in too long for a working company to remain oblivious for so long. Further no business seems to have been undertaken during the period under review as seen from the documents attached in the petition which are purported financial statements .
6. Accordingly, we hold that not enough grounds have been made to show that the company was undertaking any business at the time of striking off and even later.

7. A last and final opportunity is hereby given to the company to explain its conduct in not filing the required returns by way of a supplementary affidavit, a copy of which shall be sent to the RoC, for his comments.
8. List **C.P. No. 177/KB/2023 on 02.05.2024** for further consideration.
9. The Registry is directed to send e-mail copies of the order forthwith to all the parties inclusive of the counsel.
10. Urgent certified copies of this order, if applied for, be issued upon compliance with all requisite formalities.

**(Balraj Joshi)**  
**Member (Technical)**

**(Rohit Kapoor)**  
**Member (Judicial)**

Order signed on 02<sup>nd</sup> day of April, 2024

*mb*