

Sl. No. 1

**NATIONAL COMPANY LAW TRIBUNAL  
AMARAVATI BENCH**

**(Virtual Hearing)**

**PRESENT: SHRI RAJEEV BHARDWAJ – MEMBER (JUDICIAL)**

**: SHRI SANJAY PURI – MEMBER (TECHNICAL)**

**ATTENDANCE-CUM-ORDER SHEET OF THE HEARING HELD ON 26.04.2024 AT 01:00 P.M.**

TC/CP. Nos.	CA/IA No.	Section / Rule	Name of Parties
Company Appeal/9/252/AMR/2023		252	Gangaraju Sivavarma Vs. ROC, AP & Beauty joy Herbal Products Private Limited

**ORDER**

**Present:** None appears for both the parties.

Orders pronounced. CA/9/252/AMR/2023 is allowed and recorded vide  
Separate Sheets.

Sd/-

**SANJAY PURI  
MEMBER (TECHNICAL)**

Sd/-

**RAJEEV BHARDWAJ  
MEMBER (JUDICIAL)**

**THE NATIONAL COMPANY LAW TRIBUNAL  
AMARAVATI SPECIAL BENCH**

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**CA/9/252/AMR/2023**

[Under Section 252(3) of the Companies Act, 2013 Read with Rule 87A of the National Company Law Tribunal (Amendment) Rules, 2017]

**In the matter of**

**BEAUTYJOY HERBAL PRODUCTS PRIVATE LIMITED  
(U24293AP2020PTC116480)**

**BETWEEN:**

Mr. Gangaraju Sivavarma,  
S/o. Mr. Gangaraju Chengalaraju,  
Aged about 39 years, Occ: Business,  
R/o. Chennarajupodu, Korlakuna,  
Cuddapah, Andhra Pradesh -516108  
Director-cum-Shareholder of  
M/s. Beautyjoy Herbal Products Private Limited

..... Appellant/Shareholder

**AND**

1. The Registrar of Companies, Andhra Pradesh  
# 29-7-33, First Floor, Vishnu Vardhana Rao Street,  
Suryaraopet, Vijayawada,  
Andhra Pradesh – 520 002  
(Hereinafter referred to as ROC)
2. M/s. Beautyjoy Herbal Products Private Limited  
(CIN: U24293AP2020PTC116480)  
Reg. Office at Chennarajupodu,  
Obulavaripalli, Cuddapah, Kadapa,  
Andhra Pradesh, India- 516105

.... Respondents

**Orders pronounced on: 26.04.2024**

**CORAM:**

SHRI RAJEEV BHARDWAJ, HON'BLE MEMBER (JUDICIAL)  
SHRI SANJAY PURI, HON'BLE MEMBER (TECHNICAL)

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Appearance:

For Appellant : Mr. K. Bhargav Teja, PCS

**ORDER****[PER: BENCH]**

1. This is an appeal under Section 252 (3) of the Companies Act, 2013 (herein after called the Act) filed by the Appellant, Mr. Gangaraju Sivavarma, who is the Director and shareholder of 2<sup>nd</sup> Respondent, "M/s. Beautyjoy Herbal Products Private Limited" (hereinafter referred to as the "Company"), seeking restoration of the Company name in the Register of Companies from the Registrar of Companies (RoC), Vijayawada for the State of Andhra Pradesh.
2. The 2<sup>nd</sup> Respondent Company is a Private Limited Company incorporated on 18/11/2020 under the Companies Act, in the State of Andhra Pradesh. The Registered Office of the Company is situated at Chennarajupodu, Obulavaripalli, Cuddapah, Kadapa, Andhra Pradesh, India - 516105. The Appellant/ Shareholder has filed this Appeal.
3. The Authorised Share Capital of the Company is Rs.1,00,000/-, divided into 10,000 equity shares of Rs.10/- each. The Subscribed and paid-up Share Capital of the Company is Rs.1,00,000/-, divided into 10,000 equity shares of Rs.10/- each.
4. The Appellant Company is carrying on the business of manufacture of Herbal and Ayurveda Cosmetics, unani pharmaceutical preparation, soaps all types (includes medicated soap, household soaps, rosin, naphthenate soaps and industrial soaps), hair oil, shampoo, hair dye, cosmetics and preparations for oral or dental hygiene (includes

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manufacture of toothpastes, toothpowder, mouthwash, oral, perfumes, dental fixative pastes and powders), etc., and other allied activities.

5. The name of the 2<sup>nd</sup> Respondent/Company has been struck off by the 1<sup>st</sup> Respondent/ Registrar of Companies (RoC), Andhra Pradesh on the ground that the Company could not file Form No. INC 20A declaration for commencement of Business with the Registrar of Companies as required under Section 10A of the Companies Act, 2013 and Rule 23A of the Companies (Incorporation) Rules, 2014 within the prescribed time (180 days). The company failed to file Form INC 20A within the prescribed time period due to lack of support to the management. Therefore, the company did not pay attention for the aforesaid filing. Non-filing of the above statutory document with the ROC, AP is an inadvertent omission and mistake by oversight on the part of the management but not deliberate or not for evading any provisions of the law. The Board of Directors of the Company are ready to file the above statutory documents with payment of additional fees.
6. The 2<sup>nd</sup> Respondent/ Company has 2 (two) directors and 2 (two) shareholders holding 10,000 equity shares of Rs.10/- each only. There are no unusual charges created against the company is neither a shell company nor it has engaged into any illegal activities. The Company has held its AGMs regularly.
7. The 2<sup>nd</sup> Respondent/ Company has not filed its Form INC 20A due to lack of professional advice, with the RoC, Andhra Pradesh. The Registrar of Companies, Andhra Pradesh, issued a notice in Form No. STK.1 under Section 248(1) proposing to remove the name of the Company from the Register of Companies and the same was posted on the website of Ministry of Corporate affairs. Consequently, the ROC

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vide its order i.e., Notice of Striking Off in Form No. STK-5 dated 06.10.2022, STK- 7 dated 25.11.2022, removed the name of the Company from the Register of Companies and marked the Company as struck-off on the MCA portal.

8. The Appellant is taking steps to regularize all the statutory filings and undertake to be regular in complying with the relevant provisions of the Companies Act.
9. The Appellant submitted the copies of MSME Registration Certificate and also submitted the Bank Statement, in order to prove that the Company is in existence and running.
10. The Appellant Company has filed the copy of Form GST REG-06 dated 23.02.2021 and it has given their undertaking that the Company is filing the Income Tax Returns for the pending Assessment Years and there are no investigation proceedings pending against the company and its directors and there are no petitions filed against the company
11. The RoC, Andhra Pradesh, Vijayawada, the Respondent herein, has filed a report vide Report No. ROCV/Reports/117155/Sec252/AMR/2023/565, dated 18.09.2023 wherein the details of the Company such as date of incorporation, address of the registered office and its shareholders are mentioned. It is further stated in the report that the Company has defaulted in complying with statutory compliances, namely, the subscribers to the memorandum have not paid the subscription amount which they have undertaken to pay at the time of incorporation of a company and a declaration to this effect has not been filed within such time as per Section 10A of the Companies Act, 2013, i.e. failure to file the Commencement of Business in e-form INC-20A,

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hence the company was identified for striking off u/s 248(1) and 248 (1) notice was issued to the company and its directors and STK-5 notice dated 06.10.2022 was issued and published in the Gazette and a paper publication was also issued informing all the stakeholders about STK-5 notice published in MCA website. Thereafter, the company was marked for strike off in MCA portal and STK-7 notice was also published in the Gazette dated 25.11.2022. While submitting the above facts, the RoC has stated that their Office has no objection for considering the present application for restoration of the name of the Company back to the Register of Companies u/s 252 of the Companies Act, 2013 read with rule 87(A) of the NCLT Rule 2016 and that the application may be considered on merits and the appellant may be directed to ensure statutory compliance of applicable provisions of the Companies Act, 2013 without any further delay and to file e-Form INC-20A, balance sheet and annual returns which are due as on date, within 30 days from the date of change of company status from strike off to active and to direct the appellant to file INC-28 along with a certified copy of the order of NCLT with the Registrar of Companies, within 30 days from the date of the order and also to file a declaration from Directors of the Company regarding deposits of cash in bank during the demonetization period. The RoC sought this Tribunal to direct the applicant to file all pending E-forms (i.e., INC-20A & INC-28), Financial Statements and Annual Returns and direct the Appellant to file a declaration from the directors of the Company regarding deposits of cash in banks during the demonetization period and to pass orders imposing costs.

12. We have perused the records. The material available on record indicates that the failure of the Company to furnish the statutory returns with the

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RoC, Andhra Pradesh was not intentional. Apparently, the Appellant submitted the MSME Registration Certificate and bank account statement with respect to the company carrying commercial activities i.e. selling goods/services and generating revenue from operations, in order to prove that the Company is in existence and running. Unless the Company's name is restored, it will prejudicially affect its prospects and adversely influence the Directors in their future endeavours. The Shareholders of the Company, as well as the Appellant, are keen to carry on and perform the objects of the Company in right earnest. The Company is continuing its business. Unless the name of the Company is restored in the Register of Companies, it would suffer financially and may go out of business. This tribunal is convinced that the name of the Company should be restored in the Register of Companies. Hence ordered.

### FINAL ORDER

13. In view of the above facts, we consider that, it is just and proper to restore the name of the company in the Register of Companies from date of its striking off i.e. 25.11.2022. Accordingly, we allow the present appeal and set aside the order passed by the Respondent/RoC in striking off the name of the Company subject to the following directions, subject to payment of costs of Rs.50,000/- for non-compliance with Rules relating to filing of Form INC-28 and other Statutory Returns.
  - i. The Appellant Company shall within 45 days file all the pending e-forms, Financial Statements, Annual and Statutory Returns with the RoC, Andhra Pradesh as required under the Act and Rules made thereunder.

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- ii. The Appellant Company shall deliver a certified copy of the order to the Registrar of Companies, Andhra Pradesh within 30 days and the restoration of the Company's name is also subject to the payment of cost of Rs.50,000/-(Rupees Fifty Thousand Only) through online payment in [www.mca.gov.in](http://www.mca.gov.in) under **miscellaneous fee** by mentioning particulars as "**payment of cost for revival of company**" within 10 days from the date of receipt of copy of this order.
- iii. Till all compliances are made by the Appellant Company, the Company shall not alienate or dispose of any of its valuable assets.
- iv. Upon compliance, the RoC, Andhra Pradesh on receipt of the Order shall in his official name and stamp, publish the order in the Official Gazette and restore the name of the Company in the Register of Companies forthwith.
- v. The status of the Directors shall be restored to same position as nearly as may be as if the name of the Company had not been struck off from the Register of Companies. The DIN of the Directors, if disqualified under section 164 (2) of the Act, shall accordingly be restored.
- vi. The Order however shall not fetter the authority of the RoC, Andhra Pradesh to take appropriate action against the Company for any other violation either prior to 25.11.2022 or in the interregnum.
- vii. Failure to comply with any of the above conditions would nullify the effect of this order.

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14. The Company Appeal i.e. CA/9/252/AMR/2023 stands allowed and disposed of as per the above terms.
15. A certified copy of this order, if applied for, be issued upon compliance with all requisite formalities.

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**SANJAY PURI**  
**MEMBER (TECHNICAL)**

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**RAJEEV BHARDWAJ**  
**MEMBER (JUDICIAL)**

*Swamy Naidu (PS)*