

**NATIONAL COMPANY LAW TRIBUNAL**

**NEW DELHI BENCH (COURT-II)**

**Company Appeal No. 174/252/ND/2024**

**IN THE MATTER OF:**

**1. SL Contractors Private Limited**

Registered office at:  
BG-55 Madangir  
New Delhi-110062

**... Appellant No. 1**

**2. Suresh Jangid**

Registered office at:  
BG-55 Madangir  
New Delhi-110062

**... Appellant No. 2**

**3. Girdhari Lal Jangid**

Registered office at:  
BG-55 Madangir  
New Delhi-110062

**... Appellant No. 3**

**Versus**

**1. Registrar of Companies**

NCT of Delhi & Haryana,  
4<sup>th</sup> Floor, IFCI Towers,  
Nehru Place, New Delhi-110019

**... Respondent No. 1**

**2. Income-Tax Department**

through  
Commissioner of Income Tax (Judicial)  
Chamber No. 428, LCB 1, Delhi High Court,  
New Delhi-110003

**... Respondent No. 2**

**Under Section: 252(3) of Companies Act, 2013**

**Order Delivered on: 03.12.2025**

**CORAM:**

**SH. ASHOK KUMAR BHARDWAJ, HON'BLE MEMBER (J)**

**MS. REENA SINHA PURI, HON'BLE MEMBER (T)**

**PRESENT:**

**For the Appellant** : Adv. Aayushmaan Vatsyayana, Adv. Vansh Pandey, Adv. Gourav

**For the IT Dept.** : Adv. Puneet Rai, Sr. Standing Counsel, Adv. Rishabh Nangia, Jr. Standing Counsel, Adv. Ashvini Kumar, Jr. Standing Counsel, Adv. Nikhil Jain

**ORDER**

**PER: MS. REENA SINHA PURI, MEMBER (T)**

The present appeal has been filed by Mr. Suresh Jangid and Girdhari Lal Jangid (Appellant), Director of the SL Contractors Private Limited (Company/Appellant Company) under Section 252(3) of the Companies Act, 2013 against Registrar of Companies (Respondent No. 1/ RoC) and Income Tax Department (Respondent No. 2).

2. The application seeks restoration of the name of the company in the Register of Companies, which was struck off by the Registrar of Companies, NCT of Delhi and Haryana (Respondent) vide Public Notice<sup>1</sup> ROC/DELHI/248(1)/STK-7/6217 dated 29.10.2019. The prayer of the Appellant Company is as follows:

*“A. Set-aside the Order passed by the Respondent deleting the name of the Appellant No. 1 Company and shall be further pleased*

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<sup>1</sup> Pg 131-132 of the Appeal

*to direct the Respondent to restore the name of the Appellant No. 1 Company to its Register.*

*B. Direct for placing the Appellant No. 1 Company and other Appellants in the same position as if the name of the Appellant No. 1 Company had not been struck off at all.*

*C. Direct the Respondents not to consider the Appellant No. 2 and Appellant No. 3 as defaulting directors pending disposal of the present appeal.*

*D. Pass any other order or orders, relief or relief(s) as this Hon'ble Tribunal may deem fit and proper under the circumstances of the whole case may also kindly be granted.”*

**3.** As stated by the Appellant, the struck-off company is a private limited entity incorporated on 14.03.2014 under the Companies Act, 1956, bearing CIN No. U36997DL2014PTC266410. The paid-up share capital of the company is reported to be ₹1,00,000 against an authorised share capital of ₹2,00,000. The registered office of the company is stated to be situated at BG-55, Madangir, South Delhi, New Delhi – 110062, which falls within the territorial jurisdiction of this Tribunal.

**4.** The main objects of the company, as recorded in its Memorandum of Association, include engaging in the business of interior decorators, furnishers, cleaners, repairers and rendering services in all allied and ancillary fields. The objects further include carrying on the business of manufacturing, selling, purchasing, hiring, and otherwise dealing in all kinds of furniture, fixtures, carpets, linoleums, art goods, and such other materials as may be required in connection with the interior decoration of residential

and commercial establishments including flats, bungalows, row houses and other premises.

**5.** It is contended that the Appellant Company has been in continuous business operations since inception and was fully operational at the time of the impugned striking-off. It is claimed that the Appellants came to know of the striking-off only upon receipt of Form STK-7 dated 29.10.2019, and no notice under Section 248(1) or public notice in Form STK-5 was ever served at the registered address of the Appellant Company. The Appellants assert that audited financial statements, income-tax returns, bank statements, invoices, GST returns, rent agreements and employee records demonstrate that the Company was active and not defunct or dormant within the meaning of Sections 248 and 455 of the Companies Act, 2013.

**6.** The Appellants acknowledge lapses in statutory filings but submit that the same occurred due to the sudden demise of the Company's compliance professional and were not deliberate. A new professional has since been appointed in FY 2023-24 to ensure regular compliance. Reliance is placed on the judgment of Hon'ble Bombay High Court in *Purushottam Dass and Another (Bulakidas Mohta Co. Pvt. Ltd.) v. Registrar of Companies*<sup>2</sup>, and Hon'ble Delhi High Court in *Ascot Shoes Pvt. Ltd. v. ROC*<sup>3</sup> and also in *Pancham Hotels Pvt. Ltd. v. RoC*<sup>4</sup>, *Medtech Pharma (India) Pvt. Ltd. v. RoC*<sup>5</sup>, and *Deepsons Non-*

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<sup>2</sup> (1986) 60 Comp Cas 154 (Bom.)

<sup>3</sup> CP No.23 of 2016

<sup>4</sup> CP No.554 of 2014

<sup>5</sup> CP No.241 of 2009

*Ferrous Rolling Mills (P) Ltd. v. RoC*<sup>6</sup>, holding that restoration is permissible within 20 years where required in the interest of justice.

**7.** It is further submitted that both the shareholders/directors have consented to filing the present Appeal and their affidavits are on record. The Company continues to operate but remains struck off, making restoration necessary. The Appeal has been filed within the 20-year limitation under Section 252(3), and no other proceedings for the same relief are pending before any judicial forum.

**8.** The RoC, in its report dated 11.04.2025, has opposed restoration on the grounds that the Company last filed its annual return and financial statements for FY 2015–16 and made no statutory filings thereafter, nor applied for “Dormant Company” status under Section 455, giving the Respondent reason to believe that the Company was no longer carrying on business. It is submitted that due process was followed, as notice in Form STK-1 was issued in July 2019 and a public notice in Form STK-5 on 09.08.2019, after which the Company’s name was struck off through Form STK-7 dated 29.10.2019 under Section 248(1)(c). The RoC further asserts that striking-off was lawful since the Company had not carried on business for two immediately preceding financial years and had failed to file financial statements for two or more years; the financials submitted later show NIL revenue for FY 2020–21 and 2021–22, and the Balance Sheets for those years did not contain a valid UDIN. It is also contended that only the filings for FY 2015–16 existed on the MCA-21 portal as on the date of STK-5 notice, the

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<sup>6</sup> CP No.285 of 2009

Company has not come with clean hands, and if the Appellants intended to challenge the procedure adopted for strike-off, such challenge ought to have been filed under Section 252(1) within three years of the striking-off.

**9.** The Income Tax Department, in its report dated 18.07.2025, has confirmed that two proceedings are pending against the Company. The Department has stated that it has no objection to the restoration of the Company's name, while reserving its right to initiate or continue proceedings under the Income Tax Act, 1961, in accordance with law.

**10.** We have heard the submissions of the Appellant Company and the learned Counsel for the RoC and the Income Tax Department and examined the documents on record. Under Section 252(3) of the Companies Act, 2013, restoration may be ordered if the Company was carrying on business or was in operation at the time of striking-off, or if restoration is otherwise just.

**11.** The records show that the Company was incorporated on 14.03.2014 and last filed audited financial statements for FY 2015–16. For the subsequent financial years 2017–2022, only unaudited financial statements have been submitted. Although the Company claims to have continued operations and filed its income-tax return for AY 2016–17, it has admitted lapses in statutory filings during the relevant period. While certain bank statements and invoices for earlier years have been filed, no statutory filings—including annual returns and financial statements—were made after FY 2015–16. The Company remained non-compliant, even up to the date of the present appeal. Such prolonged non-filing of documents mandated under Sections 92 and 137 of the Act cannot be treated as an inadvertent lapse. The demise of the

compliance professional, though unfortunate, does not justify continuous failure to meet statutory obligations.

**12.** The Company has produced no material to show that it remained operational during FY 2020–21 and 2021–22. Further, the Balance Sheets for these years do not contain a valid UDIN, making it impossible to verify the date of signing of the audit reports. Despite claiming to be a running business, the Company did not file statutory returns for period after FY 2015–16, did not apply for dormant status under Section 455, did not attempt to regularise filings after the strike-off in 2019, and has furnished unaudited and unverifiable financial statements for later years.

**13.** The ROC has established, through its report, that Form STK-1 notice was issued in July 2019, followed by publication of public notice in Form STK-5 dated 09.08.2019, and finally STK-7 notice dated 29.10.2019, all in compliance with Section 248 and the applicable Rules. The Appellant has not produced any evidence to rebut these assertions and has merely denied receipt of notice.

**14.** It is also noted that although the Appellant challenges the procedure of striking-off, such a challenge ought to have been brought under Section 252(1) within three years from the date of striking-off. The present application, filed under Section 252(3), has been brought after expiry of the said period.

**15.** In view of the above, we are of the considered view that the Appellant has failed to establish that the Company was carrying on business or was in operation at the time of strike-off. The prolonged non-compliance and lack of

reliable documents for later years indicate that the Company was not operational during the relevant period.

**16.** However, we note that the Income Tax Department has reported pending tax demands against the Appellant Company:

- a. demand issued under Section 147 vide DIN 2022201837001561064C dated 26.03.2023, for an amount of Rs 7,62,76,240; and
- b. demand issued under Section 272A(1)(d) vide DIN 20232018404413992092C dated 26.09.2023, for an amount of Rs 10,000.

It is further reported that penalty proceedings under Sections 271AAC(1) and 271A are also pending. The Income Tax Department has stated that it has no objection to the restoration of the Company's name-subject to the Company discharging the aforesaid outstanding tax liabilities and complying with ongoing proceedings.

**17.** While we do not find sufficient grounds at the behest of the Appellants to order restoration of the Company's name, in view of the report furnished by the Income Tax Department, restoration becomes necessary to enable the Department to pursue recovery of outstanding dues. Further, it is stare decisis that the outstanding demand by Income Tax Department is a sufficient ground to restore a company in the Register of Companies<sup>7</sup>. In *Insuflex Ind Private Limited vs. Registrar of Companies [Company Appeal (AT) No. 203 of 2019]*, the Hon'ble NCLAT inter alia held that existence of income tax liability is a just ground to restore the company's name in the Register of Companies.

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<sup>7</sup> Appeal-89/252/ND/2024 - order dated 15.04.2025: ref to Hon'ble Supreme Court in case of *Commissioner of Income Tax, Jaipur V. Gopal Shri Scrips, Civil Appeal 2922 of 2019* & Hon'ble Delhi High Court in *Sidhant Garg and Anr.' V. 'Registrar of Companies and Ors.'* (2012) 171 Comp.Cas.326

**18.** Considering these facts and circumstances, we order restoration of the Company's name in the Register maintained by the Registrar of Companies.

Accordingly, this Appeal is allowed, subject to the following conditions:

- a. The restoration of the company's name i.e. SL Contractors Private Limited is subject to the payment of cost of 9,00,000 (Rupees Nine Lakhs) to be paid to the Prime Minister's Relief Fund.
- b. Appellants will deposit the outstanding income tax liabilities plus applicable interest with the Income Tax Department and produce the proof of the same before ROC, NCT of Delhi & Haryana.
- c. The Appellant Company is directed to submit a certified copy of this order to ROC, NCT of Delhi and Haryana within thirty days (30) of the receipt of this order.
- d. The Appellant Company is directed to submit a certified copy of this order to the Income Tax Department within thirty days (30) of the receipt of this order and is also directed to comply with the provisions of the Income Tax Act, 1961.
- e. The Registrar of Companies, NCT of Delhi & Haryana (Respondent) is directed to restore the status of the Appellant company with resultant and consequential actions like changing status of the company from "struck off" to "Active".
- f. The Appellant Company is directed to file all pending statutory document(s) including Annual Accounts and Annual Returns in default along with prescribed fee/additional fee/fine as prescribed under the

Companies Act, 2013 within 45 days from the date on which its name is restored on the Register of Companies by the ROC, NCT of Delhi and Haryana.

- g. This order is confined to the violations, which ultimately leads to the impugned action of striking of the name of the Appellant Company, and it will not come in the way of Respondent to take appropriate action(s) in accordance with law, for any other violations/offences, if any, committed by the Appellant company prior or during the striking off of its name from the Register of Companies.

**19.** Resultantly, the present appeal i.e. Company Appeal No.

174/252/ND/2024 stands **allowed with aforesaid terms**. Let the copy of this order be served to the parties.

**Sd/-**  
**(REENA SINHA PURI)**  
**MEMBER (T)**

**Sd/-**  
**(ASHOK KUMAR BHARDWAJ)**  
**MEMBER (J)**