

**IN THE NATIONAL COMPANY LAW TRIBUNAL  
SPECIAL BENCH (COURT NO. II)  
KOLKATA**

**C.P. No. 96/ KB/2024**

*A petition u/s. 252(3) of the Companies Act, 2013;*

**M/s. Victory Dealtrade Private Limited**

**...Struck Off**

**And**

**Income-Tax-Officer, Ward-7(1), Kolkata.**

**...Appellant/Petitioner**

**-Versus-**

**1. THE REGISTRAR OF COMPANIES, WEST BENGAL**, having its office at the Registrar of Companies, West Bengal, Nizam Palace, 2nd MSO Building, 2nd Floor, 234/4, A.J.C.Bose Road, Kolkata 700020.

**2. Mr. Abhisekh Chakravarty** , working for gain at 3, Mangoe Lane, 4<sup>th</sup> Floor, Kolkata- 700001.

**3. Mr. Rajesh Mondal**, working for gain at 3, Mangoe Lane, 4<sup>th</sup> Floor, Kolkata- 700001.

**...Respondents**

**Date of Pronouncement: 02.07.2026**

**Coram:**

**Shri. Cheekati Radha Krishna, Member (Judicial)**

**Smt. Rekha Kantilal Shah Member (Technical)**

**Appearances (via Video Conference):**

Mr. Ajit Kumar Chaubey, Adv. ] For ITO  
Mr. Vinayak Chaubey, Adv. ]

**O R D E R**

**Per: Rekha Kantilal Shah, Member (Technical)**

1. This is an appeal preferred by Income Tax Officer Ward-7(1) Kolkata under Sec. 252 (3) of the Companies Act, 2013 for restoration of the name of the company **M/s. Victory Dealtrade Private Limited** the register of Registrar of Companies, West Bengal.
2. Ld. Counsel for the appellant appears.
3. Court Notice was issued to the respondent and to the company. Affidavit of service proving service of notice is filed. We are satisfied with proper delivery of notice. However, there is no representation by the company or any of the directors of the struck off company.
4. The appellant contends that the name of the Respondent company had been struck off by the ROC, W.B., in compliance of the provisions under Sec.248(5) of the Companies Act, 2013 thereby the name of the respondent company had been removed from the Register of Companies and the said company was dissolved.
5. The appellant further contends that the proceedings under Section 271(1)(c) of the Income Tax Act, 1961 are pending

against the Company and during the pendency of proceedings, the name of the respondent company had been struck off. Aggrieved by the order of striking off the name of the company, this application was filed by the Income Tax Officer praying for restoration of the respondent company to the register of Registrar of Companies and further to rectify the Master Data by modifying the status from '**struck off**' to '**active**'.

6. Notices were issued to the respondents. ROC, W.B. has filed his report submitting that it has no objection (save and except on the limitation point as the date of STK-7 is published on 25.10.2019 to the application being allowed.
7. The appellant submits that under Rule 11 of the NCLT Rules, this Tribunal is empowered to treat the present appeal filed under section 252(1) as petition under section 252(3).
8. Upon hearing the arguments advanced on the side of the appellant and the Ld. ROC, West Bengal and we are satisfied that the name of the respondent company is required to be restored to the Register of Companies since proceedings under Section 271(1)(c) of the Income Tax Act, 1961 are pending against the Company. In these circumstances, if name of the company is not restored it would cause great prejudice to the appellant and loss to the Revenue to the exchequer
9. In the result, the appeal is allowed by restoring the name of the company in the register of Registrar of Companies, West Bengal with a direction to modify the status of the company from "**struck off**" to '**active**' within 30 days from the date of receipt of this order.
10. C.P. No. 96/ KB/2024 is allowed and disposed of.

11. There shall be no order as to costs.

12. Free copy of the order will be provided to the appellant forthwith. Urgent certified copy of this order, if applied for, be supplied to the parties upon compliance of all requisite formalities.

**REKHA KANTILAL SHAH**  
Member (Technical)

**CHEEKATI RADHA KRISHNA**  
Member (Judicial)

**Order dated on 2<sup>nd</sup> day of July, 2026.**

*MB*