IN THE NATIONAL COMPANY LAW TRIBUNAL, MUMBAI

COURT - IV

COMPANY APPEAL NO.53/MB/2025

[Under Section 252(3) of the Companies Act, 2013]

<u>In the matter of</u>

Doveryat Logisitics Solutions Private Limited
(through its Directors and Shareholders)

[CIN: U63000MH2020PTC337522]

Flat 206, B Wing, Greenwood Seal Bldg, Vartak Nagar, Thane West, Maharashtra, India, 400606

…Appellant

V/s.

Registrar of Companies

100, Everest, Marine Drive, Mumbai- 400002, Maharashtra

…Respondent

Pronounced: **10.07.2026**

CORAM:

SHRI ANIL RAJ CHELLAN	**SHRI K. R. SAJI KUMAR**
HON'BLE MEMBER (TECHNICAL)	**HON'BLE MEMBER (JUDICIAL)**

Appearances : ***Hybrid***

For Applicant : Adv. Adeel Parkar

For RoC : Ms. Madhumitha, AROC.

ORDER

1. The present Appeal (Application) has been filed on 02.07.2025 under Section 252(3) of the Companies Act, 2013 (Act) by Doveryat Logisitics Solutions Private Limited through its Directors and Shareholders, to restore the name of the Appellant in the register of companies maintained by the Registrar of Companies, Mumbai (RoC).

2. The facts and events that led to the filing of the present Appeal are as follows:

2.1 The Appellant was registered as a private limited company under the Act on 11.02.2020. The authorised share capital of the Company is Rs.5,00,000/-, and Paid-up share capital is Rs.10,000/-.

2.2 It is submitted that the Company has been carrying on its business activities and has generated revenue from its operations. In support thereof, the Appellant has placed on record the audited financial statements for the Financial Years 2020-2021, 2021-2022, 2022-2023 and 2023-2024, along with the Income Tax Returns for the said period.

2.3 The Appellant submits that the Respondent issued a notice in Form STK-1 dated 07.07.2022 under Section 248 of the Act proposing to strike off the name of the Company on the ground that the Company had failed to comply with the provisions of Section 10A of the Act by not filing Form INC-20A within the prescribed period. The Appellant submits that the omission to file Form INC-20A was inadvertent and was neither deliberate nor intentional.

2.4 It is further submitted that the Company was incorporated shortly before the outbreak of the COVID-19 pandemic, which severely affected its business operations. Owing to the nationwide lockdowns, shortage of manpower and restrictions on inter-state transportation, the Company, which is engaged in the transportation and logistics business, encountered considerable operational difficulties during its initial years. These circumstances resulted in the delay in complying with certain statutory requirements.

2.5 The Appellant submits that, notwithstanding the aforesaid difficulties, the Company has continued its business operations and has generated substantial revenue. It is further submitted that the Company has regularly filed its Income Tax Returns and employs several persons whose livelihood depends upon the continued operation of the Company. It is contended that the striking off of the Company's name has seriously prejudiced its business operations and adversely affected the interests of its stakeholders.

2.6 The Appellant further submits that the promoters/shareholders have duly contributed the subscription money towards the shares subscribed by them at the time of incorporation, and the relevant bank statement evidencing such payment has been placed on record. The Appellant has also prepared the financial statements for the Financial Years 2020-2021 to 2023-2024 and undertakes to file Form INC-20A, the pending Annual Returns, Financial Statements and all other statutory filings, together with the applicable fees and additional fees, upon restoration of the name of the Company.

2.7 Accordingly, the Appellant is seeking restoration of the name of the Company in the Register of Companies, contending that such restoration is just, equitable and in the interest of all stakeholders.

3. <u>Submissions of the Respondent /RoC</u>

3.1. The Respondent has filed a report dated 17.09.2025 and submits that the name of the Company was struck off in compliance with due process of law, as mandated under Section 248 read with Section 10A of the Act and in accordance with the applicable rules and circulars issued by the Ministry of Corporate Affairs.

3.2. The Respondent submits that under Section 10A of the Act, every company having share capital is mandatorily required to file Form INC-20A, being the declaration for commencement of business, within 180 days from the date of incorporation. According to the Respondent, the Company failed to file the said declaration within the prescribed period, thereby attracting the provisions of Section 248(1)(d) of the Act.

3.3. It is further submitted that, pursuant to such default, a notice dated 07.07.2022 under Section 248(1) of the Act was issued to the Company and its Directors calling upon them to show cause as to why the name of the Company should not be struck off from the Register of Companies. However, neither the Company nor its Directors submitted any representation in response to the said notice. Consequently, the name of the Company was struck off on 13.09.2022, and the notice of dissolution in Form STK-7 was published on 07.12.2022.

3.4. The Respondent contends that the reasons assigned by the Appellant for non-compliance, including the disruption caused by the COVID-19 pandemic, do not constitute sufficient justification for failure to comply with the mandatory provisions of Section 10A of the Act. It is submitted that the Ministry of Corporate Affairs had issued various General Circulars extending the timelines for statutory compliances during the pandemic period; however, the Appellant failed to avail the benefit of such relaxations and continued to remain in default.

3.5. The Respondent further submits that the Appellant has failed to produce any cogent documentary evidence, such as GST Returns or other operational records, to establish that the Company was carrying on business at the relevant time. According to the Respondent, mere preparation of financial statements or maintenance of statutory records cannot, by itself, establish that the Company was carrying on business or was in operation within the meaning of Section 252(3) of the Act.

3.6. In view of the above, the Respondent submits that the action of striking off the name of the Company was legal, valid and in conformity with the provisions of the Act.

4. Analysis and Findings

4.1. Upon hearing the submissions made on behalf of the Appellant and examining the reply of the Respondent / RoC, along with the other documents available on record, it has been noted that the Appellant, in her capacity as shareholder and director of the Company has approached the Tribunal by way of filing this appeal on 02.07.2025, which is within 20 years stipulated by Section 252(3) of the Act.

4.2. The records reveal that the Company was incorporate on 11.02.2020, just prior to the COVID-19 lockdown, which is stated to be one of the reasons for not taking immediate steps for failure in the statutory compliances. In the present case, the audited financial statements and Income Tax Returns produced by the Appellant indicate that the Company had business activities subsequent to its incorporation.

4.3. Considering the facts and circumstances presented, we are satisfied that the prayer sought by the Appellant deserves to be allowed. Accordingly, this Appeal filed by Doveryat Logisitics Solutions Private Limited under Section 252 of the Act, seeking restoration of the Company's name in the register of companies maintained by the RoC, Mumbai, is allowed on the following terms.

(a) The RoC, Mumbai, is ordered to restore the original status of the Company (Doveryat Logisitics Solutions Private Limited) as if the name of the Company had not been struck off from the Register of

Companies with resultant and consequential action like changing the status of the Company from ‘strike off’ to ‘active’.

(b) The Company shall within a period of 30 days from the restoration of the Company’s name in the Register being maintained by the RoC, file annual returns and balance sheets and all other statutory documents as are required to be made/filed under the Companies Act, 2013, for the period from which there has been default with requisite charges/ fees as well as additional fee/late charges.

(c) The restoration of the Company’s name is also subject to payment of the cost of Rs.25,000/-. The imposed cost shall be paid by way of a Demand Draft drawn in favour of the “Pay and Account Office, Ministry of Corporate Affairs, Mumbai” within 30 days from the date of receipt of this order.

(d) The order of restoration of the name of the Company in the Register shall not automatically entitle the directors of the Company to hold directorship if disqualified under Section 164 of the Companies Act, 2013, except in accordance with law.

(e) This order allowing the Appeal shall not circumscribe the power of the Respondent to proceed against the Company and its directors as mandated for alleged late filing of any returns, forms, documents, and such other compliance under the provisions of the Companies Act, 2013.

4.4. Accordingly, this Appeal bearing **Company Appeal No.53/MB/2025 is allowed and disposed of** in terms of the above directions.

4.5. The Registry is directed to send copies of the order to all the parties concerned forthwith.

Sd/-	**Sd/-**
ANIL RAJ CHELLAN **MEMBER (TECHNICAL)**	**K. R. SAJI KUMAR** **MEMBER (JUDICIAL)**

Siddhi, LRA