

**NATIONAL COMPANY LAW TRIBUNAL  
CHANDIGARH BENCH (COURT-II), CHANDIGARH**

**CP No.57/Chd/Hry/2023**

***(An Application under sub-section (3) of section 252 of the Companies Act, 2013)***

**IN THE MATTER OF DURACHEM TILES ADHESIVE PRIVATE LIMITED:**

**1. SHRI SATISH KUMAR,**  
S/O SHRI BALBIR SINGH,  
R/O H.NO. 630, UCHANA KARNA LAKE,  
KARNAL (HARYANA) 132001.  
email; [sameersrivastava661@gmail.com](mailto:sameersrivastava661@gmail.com)

**...Applicant No. 1**

**2. SHRI RANJOR SINGH,**  
S/O SHRI BALBIR SINGH  
R/O H.NO. 630, UCHANA KARNA LAKE,  
KARNAL (HARYANA) 132001  
email; [sameersrivastava661@gmail.com](mailto:sameersrivastava661@gmail.com)

**...Applicant No. 2**

**VERSUS**

**1. REGISTRAR OF COMPANIES,**  
NEW DELHI, 4th FLOOR,  
IFCI TOWER 61,  
NEW DELHI- 110019  
[roc.delhi@mca.gov.in](mailto:roc.delhi@mca.gov.in)

**...Respondent No. 1**

**2. INCOME TAX DEPARTMENT**  
F3XQ+G2J, SHANKAR CHOWK, PHASE V,  
UDYOG VIHAR, SECTOR 19,  
GURUGRAM, HARYANA  
[gurgaon.cit.apl3@incometax.gov.in](mailto:gurgaon.cit.apl3@incometax.gov.in)

**...Respondent No. 2**

**Order pronounced on: 30.06.2026**

**CORAM: MR. KHETRABASI BISWAL, HON'BLE MEMBER (JUDICIAL)  
MR. SHISHIR AGARWAL, HON'BLE MEMBER (TECHNICAL)**

**PRESENT :**

**For the Applicant No. 1 and 2** : Mr Sameer Srivastava, Mr Vinay  
Kumar & Mr Shishir Srivastava,  
Advocates  
**For the RoC Haryana** : Mr Vijaya Simha Reddy, Deputy RoC  
**For the Income Tax Dept.** : Mr Varun Issar, Sr. Standing Counsel

**ORDER**

The present Application has been filed on 24.03.2023 by **Shri Satish Kumar and Shri Ranjor Singh** (hereinafter referred to as the “Applicants”), being the former Directors and shareholders of **Durachem Tiles Adhesive Private Limited** (hereinafter referred to as the “Company”) under sub-section (3) of section 252 of the Companies Act, 2013 (hereinafter referred to as “Act”) praying for restoration of the name of the Company, namely, **Durachem Tiles Adhesive Private Limited** on the Register of Companies maintained by the Registrar of Companies, New Delhi (hereinafter referred to as the “RoC”).

**FACTS OF THE CASE:**

2. The Company, having CIN U24290HR2021PTC094030, was incorporated on 25.03.2021 under the provisions of the Act. The authorised, subscribed and paid-up share capital of the Company was Rs 1,00,000/- (Rupees One Lac only), divided into 10,000 equity shares of Rs 10 (Rupees Ten) each. The Applicants, Shri Satish Kumar (Applicant No. 1) and Shri Ranjor Singh (Applicant No. 2), were both Directors and also shareholders of the Company, holding 5000 equity shares, i.e., 50% of the shareholding of the Company each.

3. It is submitted by the Applicants that the Company was carrying on business activities after its incorporation and was duly undertaking commercial transactions. It is further submitted that the Company was maintaining statutory records, filing GST returns and carrying on business operations. The Applicants have contended that the Company's name was struck off vide notice in Form STK-7 dated 13.01.2023, and have sought restoration on the ground that the Company was active and possessed business records evidencing its operations.

**Report of the RoC:**

4. The RoC has filed a report stating that the Company failed to file the declaration of commencement of business as required under section 10A of the Act. It has further been submitted that the subscribers to the Memorandum had not demonstrated payment of subscription money within the prescribed period, and the Company had not filed the requisite statutory documents. Consequently, action under section 248 of the Act was initiated, and the name of the Company was struck off from the RoC.

**Report of the Income Tax Department:**

5. The Income Tax Department (hereinafter referred to as the "ITD"), *vide* its Report, has stated that no proceedings are pending against the Company and has conveyed that ITD has no objection to the restoration of the name of the Company, subject to payment of the outstanding demand of ₹5,382/-. It is further noted that, *vide* Order dated 21.05.2026, the said issue was reiterated

by Mr Varun Issar, learned Senior Standing Counsel appearing for the ITD. In response thereto, the learned Counsel for the Applicants undertook to clear the aforesaid outstanding demand expeditiously.

**FINDINGS:**

6. We have considered the submissions made by the Learned Counsel for Applicants and perused the material available on record, including the reports filed by the RoC and the ITD. We have also perused the relevant provisions of the Act and the Rules made thereunder.

7. It is to be noted that the sub-section (3) of section 252 of the Act, inter alia, provides that the Tribunal is required to be satisfied that the Company, at the time its name was struck off, was carrying on business or was in operation, or that it is otherwise just that the name of the Company be restored to the Register of Companies maintained by the Registrar of Companies.

8. In the present case, the Applicants have placed on record GST returns, financial statements and other business documents indicating that the Company had undertaken business transactions after its incorporation. The ITD, *vide* its report, has stated that no proceedings are pending against the Company and has conveyed that it has no objection to the restoration of the Company, subject to payment of the outstanding demand of ₹5,382/-. The material placed on record prima facie indicates that the Company was carrying on business activities and, therefore, restoration of the name of the Company would enable it to regularise its statutory compliances and continue its business in accordance with law.

9. In view of the above facts and circumstances of the case, we are of the view that it would be just, equitable, and fair in the interest of justice to restore the original name of the Company to the Register of Companies maintained by the Registrar of Companies.

10. Accordingly, in the exercise of powers conferred under Section 252 of the Companies Act, 2013, this Tribunal allows the Application subject to payment of costs of ₹50,000/- (Rupees Fifty Thousand Only) by the Applicants, to be paid in favour of “Prime Minister National Relief Fund” within three weeks from the receipt of the duly certified copy of this Order, with the following directions:

(i) The Registrar of Companies, Haryana, shall restore the original status of the Company as if the name of the Company had not been struck off from the Register of Companies, with the resultant and consequential actions like changing the status of the Company from ‘struck off’ to ‘active’;

(ii) The Applicant shall file all pending statutory documents, including annual accounts and annual returns, along with prescribed fees/additional fees/fines as decided by the Registrar of Companies, Haryana, within 45 days from the date on which its name is restored on the Register of Companies maintained by the concerned Registrar of Companies;

(iii) The Applicant shall deliver a certified copy of this Order to the Registrar of Companies, Haryana, within a period of 30 (thirty) days from the date of receipt of this Order;

(iv) On receipt of the certified copy of this Order and after due compliance with the above directions, the Registrar of Companies shall publish the Order in the Official Gazette, the cost for which shall be borne by the Company;

(v) This Order is confined to the violations, which ultimately led to the impugned action of striking off the name of the Company. It will not come in the way of the jurisdictional Registrar of Companies to take appropriate action in accordance with law, for any other violation/offences, if any, committed by the Company before or during the period when the name of the Company remained struck off;

(vi) The Income Tax Department may take the necessary action as per law for non-filing or belated filing of the Income Tax Returns of the Company for any of the assessment years and also for recovery of outstanding demand, if any;

11. Accordingly, the Company Petition bearing No. **57/Chd/Hry/2023** is **allowed** and **disposed** of.

**Sd/-**  
**SHISHIR AGARWAL**  
**Member (Technical)**

**Sd/-**  
**KHETRABASI BISWAL**  
**Member (Judicial)**  
Gitesh