

DIVISION BENCH

ITEM NO.110

**NATIONAL COMPANY LAW TRIBUNAL
ALLAHABAD BENCH
PRAYAGRAJ**

CA No.11/2025 IN CP No.21/ALD/2025

CORAM:

- 1. SH. PRAVEEN GUPTA,
HON'BLE MEMBER (JUDICIAL)**
- 2. SH. ASHISH VERMA,
HON'BLE MEMBER (TECHNICAL)**

Date of Order: 16th July, 2026

Attendance-Cum-Order Sheet of the Hearing.

NAME OF THE COMPANY	TEJ PAL SINGH KALSI & ORS. (M/S ALHIND OVERSEAS PRIVATE LIMITED) V/S ROC, KANPUR
UNDER SECTION	252(1) OF COMPANIES ACT, 2013

COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:

Sh. Vipin Kumar Kushwaha, Adv. : *For the Petitioner/ Applicant*

Sh. Krishna Dev Vyas, Adv. : *For the ROC*

Sh. Amit Mahajan, Sr.S.C. : *For the I.T. Deptt.*

ORDER

- 1.** As per the previous order dated 12th June, 2026, the right to file reply by the Income Tax Department was already struck off.
- 2.** However, the report/reply on behalf of the ROC has already been filed and the advance copy of the report has also been supplied to the Ld. Counsel representing the Petitioner.
- 3.** Ld. Counsel representing the Petitioner states that the company was incorporated on 09th August, 2012 and the name of the company was struck off on 07th June, 2019 on the ground of non-filing of the annual returns.
- 4.** Matter heard. Order reserved.
- 5.** If the company is considered to be revived, the Income Tax Department as well as the RoC would be at liberty to seek enforcement of the relevant provisions of the Income Tax Act and the Companies Act respectively.

-Sd-

**(Ashish Verma)
Member (Technical)**

16th July, 2026

*Avaneesh Kumar Singh
(Stenographer)*

-Sd-

**(Praveen Gupta)
Member (Judicial)**