IN THE NATIONAL COMPANY LAW TRIBUNAL

ALLAHABAD BENCH, PRAYAGRAJ

CP No.34/ALD/2024

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

IN THE MATTER OF:

1. **Mrs. Pushpa Devi**
   Director/ Shareholders of M/s Pushpa Rice and Dal Mills Pvt. Ltd.
   W/o Munishwar
   R/o Belha, Pratapgarh, U.P.- 230132

2. **Mr. Brijesh Kumar**
   Director/ Shareholders of M/s Pushpa Rice and Dal Mills Pvt. Ltd.
   S/o Munishwar Prasad,
   R/o Pratapgarh Kalakanar Road, Durga Bhawan,
   Shitalmau, Pratapgarh, U.P.- 230132

………. APPELLANTS

VERSUS

1. **Registrar of Companies, Kanpur,**
   Westcott Building, The Mall,
   Kanpur Nagar, U.P.- 208001

2. **Income Tax Department**
   Bela, Pratapgarh, U.P.- 230001

……………. RESPONDENTS

ORDER PRONOUNCED ON: 17.07.2026

Coram:

Mr. Praveen Gupta	:	Member (Judicial)
Mr. Ashish Verma	:	Member (Technical)

Appearances:

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Sh. Vipin Kumar Khushwaha	*: For the Petitioner*
NONE	*: For the ROC*
Sh. Aman Chaurasia, Adv. For Sh. Ankur Agarwal, Sr. S.C.	*: For the IT Deptt*

1. This Appeal/Application has been filed on 17.11.2023 by Mrs. Pushpa Devi, shareholder/Director (hereinafter referred as 'the Appellant No.1 / Applicant No.1') and Mr. Brijesh Kumar, shareholder/Director (hereinafter referred as 'the Appellant No.2/ Applicant No.2') of M/s PUSHPA RICE AND DAL MILLS PRIVATE LIMITED (*hereinafter collectively referred to as* 'the Appellants/ Applicants") under Section 252(3) of the Companies Act, 2013 (*hereinafter referred as "*the Act") praying for restoration of the Company's name i.e. M/s PUSHPA RICE AND DAL MILLS PRIVATE LIMITED in the Register of Companies maintained by the Registrar of Companies, Uttar Pradesh (*hereinafter referred as "*ROC/Respondent No.1"), which at the present is being shown in the register of the companies maintained by ROC as struck off.

2. M/s PUSHPA RICE AND DAL MILLS PRIVATE LIMITED (*hereinafter referred to as "*Applicant Company") was incorporated on 30.11.1993 under the Companies Act, 1956, bearing CIN:-U15312UP1993PTC15935. The

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Registered Office of the Company is at DURGA BHAWAN, LALGANJ, AJAHARA, PRATAPGARH, U.P., and hence this Tribunal has jurisdiction to decide this Application for the restoration of the name of the Applicant company.

3. The Company is engaged in producing, buying, selling, dealing etc. of paddy, rice or Dal Milling and has purchased an asset on 12.10.2023 in the form of land at Gaata No. 1010/282 in Village- Belha, Pargana-Rampur, Tehsil- Lalganj, Ajahara, District- Pratapgarh, U.P.

4. The Authorised Capital of the Company is Rs. 25,00,000/- divided into 25,000 Equity Shares of Rs. 100 each. The issued, subscribed and paid-up capital is Rs. 2169000/- divided into 21690 Equity Shares of Rs. 100/- each. Applicant No. 1 and Applicant No.2 hold 10,845 shares each in the Applicant Company.

5. The Applicants submit that the name of the company was struck off due to non-filing of Annual Returns and Balance Sheets since the year 2004. Applicants also submit that since no notices were ever received by the Applicant Company as required under the mandatory procedure of Section 248(1), the Applicant Company was never provided with any opportunity to submit any explanation.

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6. The Applicants state and fairly admit that the Applicant Company had to discontinue its business and thus could not file its statutory documents since the financial year 2005.

7. The Applicants further submit that the requisite documentation as per the Companies Act, 2013, is being maintained by the Company and is now ready to be filed with ROC.

8. The Applicants has also annexed true copies of Audited Balance Sheets and Profit and Loss accounts of the Company for the Financial Years 31.03.2022 and 31.03.2023 as Annexure 6 to the present Application. As per the Balance Sheet of the Applicant Company as on 31.03.2023, the Company continues to reflect Fixed Assets at Rs. 3,21,000/-, and cash and cash equivalents of Rs. 8,17,200/-.

9. In view of the facts and circumstances of the case as explained above, the Applicants have prayed to pass an appropriate order in terms of Section 252 (3) of the Companies Act, 2013 for restoring the name of the Applicant Company in the Register of Companies.

10. During the course of hearing on 25.07.2024, Ld. Counsel representing the Applicant Company submits that despite several efforts, the date of striking off

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of the company could not be ascertained and a copy of STK-7 could also not be obtained.

11. After considering the above Application, notices were issued to ROC and the Income Tax Department calling for their reports to satisfy ourselves whether restoration of the company would be in the interest of justice and in the public interest and to determine whether the Applicants is genuinely interested in running the company after its restoration and the defaults on account of which, the company has been struck off can be considered inadvertent or deliberate.

12. The ROC/Respondent No.1 has filed his reply vide diary no. 1136 dated 27.05.2026, wherein he states that the name of the Applicant Company was struck off vide STK-7 dated 12.08.2017 from the register of companies on account of default in making statutory compliances by not filing Balance Sheet and Annual Returns for a period of two immediately preceding Financial Years. Respondent No.1 also submits that the Applicant Company or its directors have not filed statutory returns since the financial year 2004 and thereafter under the Act. Further, despite granting adequate opportunities, no objections were raised by the Applicant Company in respect of the notice issued under STK-5 on 06.05.2017 by the ROC/ Respondent No.1. However, the ROC finally

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submitted its report with the following observation, which is reproduced as follows:

> *"2. It is further prayed that even if the plea for restoration is to be considered, the Hon'ble Court may be pleased to order for the same subject to the following conditions:*
>
> *(i) The Company may be directed at the first instance to submit all the mandatory documents/financial statements as required to be filed under the Companies Act, 2013 before this Hon'ble Tribunal with a copy to the answering respondent herein starting from the financial year 2004-2005 till date.*
>
> *(ii) The Company may be directed to submit the income tax return filed from 2005 till date before the Hon'ble Tribunal to show that it was carrying on business.*
>
> *(iii) That the Company may be restricted from alienating any of its hidden property or assets before discharging all its financial liabilities as imposed under the Companies Act, 2013."*

13. The Income Tax Department filed its reply/report vide diary no. 2049 dated 02.10.2024, stating that neither any demand is outstanding nor any proceedings are pending against the Applicant Company. As per the enquiry report, the Applicant Company shut down in the year 2004 and neither exists at the registered address nor at Belha, Lalganj Ajhara, Pratapgarh, U.P.

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14. We have heard the Ld. Counsel representing the parties and perused the materials placed on record. The Application is filed on 17.11.2023, i.e. within twenty years of the date of striking off i.e. 12.08.2017 by the ROC. Thus, the Application is well within the period of limitation as provided under Section 252(3) of the Companies Act, 2013. It is also noted that the Respondents were unable to produce STK-7 before us.

15. After examining all the documents filed during the course of this appeal proceeding and hearing the Ld. Counsel for the parties, we are satisfied that the struck-off Company discontinued its business operations since the year 2004 but now has purchased certain assets which it is going to utilise for the business of the company, and thus justified the prayer made in the appeal for the restoration of its name in the Register of Companies. Merely to disallow restoration on grounds of its failure to file annual returns and make statutory compliance would neither be just nor equitable. As per several decisions of various Courts, it should only be in exceptional circumstances that Courts should refuse restoration where the company has been struck off for its failure to file annual return if it is found that the struck off company has no intention or resources to run the business.

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16. After, considering the facts and circumstances and the response as discussed in the reports from the concerned statutory authorities connected with the functioning of the companies, as discussed in the aforementioned paragraphs, wherein they have not raised any objections of the nature of serious statutory violations restricting the restoration of the company and have only prayed that the instant Application may be decided on merit. The default is only with regard to non-filing of statutory documents, i.e., Balance Sheet and Annual Returns with ROC since the Financial year 2004. Therefore, we allow the instant Application to the extent of directing the ROC, Uttar Pradesh to restore the name of the Applicant Company on the Register of Companies in the same position as nearly as may be as if the name of the company had not been struck off from the Register of Companies, changing the status of the Applicant Company from "struck off" to "active" and take such further action against the Applicant Company in accordance with the statutory provisions.

17. The restoration of the Company's name will be subject to the payment of the cost for restoration of the Company amounting to Rs. 20,000/- to be paid through online payment in www.mca.gov.in under miscellaneous fees by mentioning particular as "Payment of cost for restoration of the company

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pursuant to orders in Company Petition No. 34/ALD/2024" and also, to make payment of Rs. 20,000/- to the Prime Minister National Relief Fund.

18. This Application is disposed of on the terms directed above. The ROC shall give effect to this order only after perusal of the compliance report on the payment of the cost imposed as mentioned above. After due compliance with the above directions, the ROC, Uttar Pradesh shall publish the order for restoration of the name of the company in the Official Gazette under its office name and seal. The Company is directed to file all the statutory documents including Annual Accounts and Annual Returns along with the prescribed fees and additional fees as ordered by the ROC, Uttar Pradesh as applicable under the Companies Act, 2013 within 45 days from the date on which its name is restored on the register of companies maintained by the Registrar of Companies, Uttar Pradesh. The Applicant Company after restoration shall also fulfil all the other relevant statutory compliances, such as under the Companies Act, 2013, the Income Tax Act, 1961[Now Income Tax Act, 2025], etc. Necessary action may be taken by the concerned Assessing officer of the company under the provisions of the Income Tax Act, 1961[Now Income Tax Act, 2025] for getting any revised income tax return filed by the Applicant

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Company after its restoration if the same is required for making of any rectification as undertaken by the Applicant Company. This order is confined to the violations, which ultimately led to the impugned action of striking off the name of the Company, and it will not come in the way of the Registrar of the Companies, Uttar Pradesh or any other concerned Government Authority to take appropriate action(s) in accordance with law, for any other violations/offences, if any, committed by the Applicant company prior to or during the period the name of the Company remained struck off.

19. The Registry is directed to send copies of the order forthwith to all the parties in the matter through e-mail.

20. The Applicant company is directed to deliver a certified copy of this order with ROC, Uttar Pradesh and the Principal Chief Commissioner of Income Tax Lucknow (U.P. East), Uttar Pradesh, being the nodal officer within 30 days of the receipt of the order with the request to forward this order to concerned Assessing Officer of the Applicant Company.

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21. A certified copy of the order to be issued upon making an application by any concerned party with all requisite formalities.

22. Accordingly, **Company Petition No. 34/ALD/2024** is hereby allowed.

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Ashish Verma	**Praveen Gupta**
Member (Technical)	**Member (Judicial)**

Date: 17.07.2026