

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

**Company Appeal No.18/Chd/HP/2023**

(Appeal under sub-section (1) of section 252 of the Companies Act, 2013 read with Section 10A of the Companies Act, 2013)

**IN THE MATTER OF:**

**Healcure Life Sciences Private Limited**

Through its Director/Shareholder:

Mr. Jeet Narain Singh & Mr. Rajinder Nath Singh  
R/o 1227, Plot No.73-D, HPSIDC Industrial Area,  
Baddi, Solan, Himachal Pradesh -173205

**.....Appellant**

**VERSUS**

**Registrar of Companies, Himachal Pradesh**

1st Floor Corporate Bhawan, Madhya Marg, Plot No. 4B,  
Sector 27B, Chandigarh, 160019  
Email id: roc.himachal@mca.gov.in

**....Respondent No.1**

**Income Tax Department, Himachal Pradesh**

Jagjeet Colony, Near Naresh Chowk, Sunder Nagar,  
Himachal Pradesh  
E mail : etd.helpdesk@mailhptax.gov.in

**....Respondent No.2**

**Order delivered on: 07.07.2026**

**CORAM : MR. KAUSHALENDRA KUMAR SINGH, MEMBER (TECHNICAL)  
MR. KHETRABASI BISWAL, MEMBER (JUDICIAL)**

**Present: -**

For the Applicant

: Mr. Yashoj Guglani along with Mr. Narender  
Thakur, Advocates

For the Income Tax Dept. : Mr. Varun Issar, Senior Standing Counsel

**ORDER**

1. The present Company Appeal has been filed by **Healcure Life Sciences Private Limited**, through its Directors/Shareholders, namely Mr. Jeet Narain Singh and Mr. Rajinder Pratap Singh, (hereinafter referred to as the “**Appellant Company**”), under section 252 of the Companies Act, 2013 (hereinafter referred to as the “**Act**”) read with section 10A of the Companies Act, 2013 and the applicable rules made thereunder, seeking restoration of the name of the Company on the Register of Companies maintained by the Registrar of Companies, Himachal Pradesh (hereinafter referred to as “**RoC/ Respondent No.1**”).

2. The Appellant Company having CIN U24302HP2020PTC008244, was incorporated on 02.12.2020 under the provisions of the Act. The registered office of the Company is situated at 1227, Plot No. 73-D, HPSIDC Industrial Area, Baddi, Solan, Himachal Pradesh-173205. The Company is engaged in the business of trading, Export/Import, Manufacturing, Research and Development, innovation and all other allied activities in the sector of pharmaceuticals and health.

3. It is submitted by the Appellant Company that it is an operational company and has been carrying on its business activities. It is further submitted that, being a newly incorporated company, it inadvertently failed to file e-Form

INC-20A with the RoC/Respondent No.1 within stipulated time period, which ultimately resulted in striking off of its name from the Register of Companies. The Appellant Company has undertaken that it shall remain compliant with all statutory requirements in future and shall not commit any such default again.

4. It is further submitted that the Appellant Company has placed on record copies of invoices, balance sheets for the financial years ending 31.03.2021 and 31.03.2022, income tax returns for the Assessment Year 2022-23, bank statement and electricity bill to demonstrate that the Company was carrying on business and was in operation.

5. The Appellant has also filed an Affidavit of Compliance stating that, in terms of the order dated 09.10.2025 passed by this Tribunal, copies of the appeal and paper book were duly served upon the Registrar of Companies and the Income Tax Department through speed post and e-mail.

6. The Registrar of Companies has not filed the required Report.

7. The Income Tax Department/Respondent No.2 has filed its report stating that, as per the information available on the ITBA portal, there are certain outstanding demands against the Company aggregating to Rs.1,60,130/- pertaining to Assessment Years 2019-20, 2020-21, 2021-22 and 2025-26. It is, however, further reported that no assessment proceedings or penalty proceedings are presently pending against the Appellant Company.

8. Heard the Ld. Counsel for the Applicant and Income Tax Department for Respondent and perused the material available on record, and also perused the

extant provisions of the Companies Act, 1956 & the Companies Act, 2013 and the rules made thereunder.

9. It is to be noted that section 252 of the Companies Act, 2013, inter alia, empowers the Adjudicating Authority to order restoration of the name of a company to the Register of Companies if it is satisfied that the company was carrying on business or was in operation at the time of its striking off, or otherwise if it is just that the name of the company be restored.

10. In the present case, the Appellant Company has placed on record material indicating that it is engaged in the business of pharmaceuticals and was carrying on business activities. The record further reveals that the Company had maintained bank accounts, raised invoices, filed income tax returns and maintained financial statements. The default leading to striking off arose on account of non-filing of E-Form INC-20A within the prescribed period after incorporation. The Appellant Company has expressed its readiness and willingness to comply with all statutory requirements. The Income Tax Department has also not opposed the restoration, subject to safeguarding the interests of the Revenue and recovery of outstanding dues, if any.

11. In view of the above facts and circumstances, and considering the material available on record, we are of the opinion that it would be just, equitable and in the interest of justice to restore the name of the Appellant Company to the Register of Companies, without prejudice to the rights of the Income Tax Department to recover any outstanding demand in accordance with law

12. Accordingly, in the exercise of powers conferred on the Tribunal under Section 252 of the Companies Act, 2013, we allow the Application subject to payment of costs of Rs.50,000/- (Rupees Fifty Thousand Only) 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 directions as below:

(i) The Registrar of Companies 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 status of Company from ‘struck off’ to ‘active’.

(ii) The Appellant shall file all pending statutory documents including annual accounts and annual returns along with prescribed fees/additional fee/fine as decided by Registrar of Companies, Himachal Pradesh, within 45 days from the date on which its name is restored on the Register of Companies maintained by the Registrar of Companies, Registrar of Companies, Himachal Pradesh.

(iii) The Appellant shall deliver a certified copy of this Order to the Registrar of Companies, Registrar of Companies, Himachal Pradesh, within a period of 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, Himachal Pradesh may publish the Order in the Official Gazette (if required), 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 shall not come in the way of the Registrar of Companies, Registrar of Companies, Himachal Pradesh, to take appropriate action in accordance with the law, for any other violation/offences, if any, committed by the Company prior to 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 Appeal No.18/Chd/HP/2023** is allowed and disposed of.

**Sd/-**  
**Khetrabasi Biswal**  
**Member (Judicial)**

**Sd/-**  
**Kaushalendra Kumar Singh**  
**Member (Technical)**

Jashan