

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**NEW DELHI BENCH COURT- VI**

**COMPANY APPEAL NO. 163/252/ND/2024**

*Under section 252(3) of the Companies Act, 2013 read with Rule 87A of the  
National Company Law Tribunal (Amendment) Rules, 2017*

**IN THE MATTER OF:**

**1. SUPER POWER AUTOMOBILES (PVT) LTD**

R/O: 89 Holambi Kalan,  
New Delhi, Narela, 110040, India

**...Appellant No.1**

**2. SHRI ROOP CHAND**

R/O: 89 Village Holambi Kalan,  
North West Delhi- 110082, India

**...Appellant No. 2**

**3. SHRI RAKESH SHARMA**

R/O: 89 Village Holambi Kalan,  
North West Delhi- 110082, India

**...Appellant No. 3**

**Versus**

**1. REGISTRAR OF COMPANIES**

NCT of Delhi & Haryana  
61, Nehru Place,  
IFCI Tower, 4th Floor,  
New Delhi – 110019

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

**Order Delivered on: 21.05.2026**

**CORAM:**

**JUSTICE JYOTSNA SHARMA  
HON'BLE MEMBER (JUDICIAL)**

**MS. ANU JAGMOHAN SINGH  
HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

**For the Petitioner** : Ms. Yamini Aggarwal  
**For the Respondent** :  
**For the ROC** : Ms. Shankari Mishra, Adv.

**ORDER**

1. The present Appeal has been filed by the Appellant Mr. Roop Chand and Mr. Rakesh Sharma directors of Super Power Automobiles Private Limited (Appellant No. 1) (herein referred as “the company”), under Section 252(3) of the Companies Act, 2013, seeking restoration of the name of the Company, which was struck off by the Registrar of Companies, NCT of Delhi and Haryana (Respondent No. 1) vide Notice No-ROC/DELHI/248(1)/STK-7/2341 dated 20.04.2022.
2. It is submitted by the Appellant Company: -
  - i. That Super Power Automobiles Private Limited is a Private Limited Company incorporated on 24.10.2007 under the provisions of Companies Act, 1956 and registered with Respondent No.1, Registrar of Companies, NCT of Delhi and Haryana. The registered office of the Company as per the Ministry of Corporate Affairs records at Annexure A-1, is situated at 89 Holambi Kalan, New Delhi, Narela, 110040, India.
  - ii. The company was incorporated with the main object of manufacturing, trading, import, export, and distribution of automobile parts, accessories, and ancillary products, as per the Memorandum of Association (MOA) of the Company.
  - iii. That the name of the Company was struck off by the Registrar of Companies, NCT of Delhi & Haryana vide Public Notice No-ROC/DELHI/248(1)/STK-7/2341 dated 20.04.2022 on account of non-filing of Financial Statements and Annual Returns for F.Y 2018-2019 and F.Y. 2019- 2020.

- iv. The Appellant further submitted that the non-filing of financial statements and annual returns was not deliberate but due to inadvertent mistake and lack of coordination.
  - v. That despite non-filing of financial statements and annual returns with the Registrar of Companies, the Company has been maintaining its books of accounts and preparing Annual Returns, Audited Balance Sheets, Statements of Profit and Loss along with the Reports of the Auditors and Directors since the financial year ended 2019. It is further submitted that the accounts have been duly audited by the Statutory Auditors of the Company.
  - vi. That the Company maintains a current account with Punjab National Bank, HSIDC Complex, Kundli, Haryana bearing Account No. 3916002100017343, which is active though presently inoperative.
  - vii. That, the Company holds a property situated at Plot No. 169, Phase-II, Sector-53, HSIIDC Industrial Estate, Kundli, Sonipat-131028, Haryana, India, which was in possession of the Company as on the date of striking off of the Company.
  - viii. That the action of the Respondent No. 1 in striking off the name of the Company is in violation of the provisions of Section 248 of the Companies Act, 2013 and also against the principles of natural justice.
  - ix. The present Appeal has been filed for Restoration of the name of the Company in the Register of Companies maintained by the Registrar of Companies, NCT of Delhi & Haryana.
  - x. The Appellant has undertaken that upon restoration of the name of the Company, all pending Financial Statements, Annual Returns and other statutory documents shall be filed with the Registrar of Companies along with prescribed fees and additional fees, if any.
- 3.** This Tribunal vide order dated 03.10.2024 directed the applicant to file an Action Plan for the next five years in case company is restored. In

compliance thereof, the Applicant has filed 5-year action plan on 22.08.2025.

4. Pursuant to the order dated 14.11.2024, notice was issued to Respondent No. 1, i.e., the Registrar of Companies, NCT of Delhi & Haryana, which appeared and filed its reply on 10.01.2025 raising certain objections against the Applicant Company. Thereafter, vide order dated 08.05.2025, the Appellant was directed to file its response to the objections raised by the RoC, which was accordingly filed on 30.06.2025. Subsequently, vide order dated 24.07.2025, the RoC submitted that they are satisfied with the response of the Appellant Company to the objections raised by the RoC, and the same was taken on record.
5. Pursuant to the order dated 14.11.2024, notice was also issued to the Income Tax Department for filing its response and appearance. However, despite service of notice, none appeared on behalf of the Income Tax Department. Consequently, vide order dated 24.07.2025, this Tribunal directed that the proceedings against the Income Tax Department be proceeded ex-parte.
6. Heard the Ld. Counsel for the Appellant as well as Ld. Counsel for the RoC.
7. The Section 252 (3) of the Act provides as under:

**“252. Appeal to Tribunal. –**

(1) .....

(2) .....

(3) *If a company, or any member or creditor or workmen thereof feels aggrieved by the company having its name struck off from the register of companies, the Tribunal on an application made by the company, member, creditor or workmen before the expiry of twenty years from the publication in the Official Gazette of the notice under subsection (5) of section 248 may, if satisfied that the company was, at the time of*

*its name being struck off, carrying on business or in operation or otherwise it is just that the name of the company be restored to the register of companies, order the name of the company to be restored to the register of companies, and the Tribunal may, by the order, give such other directions and make such provisions as deemed just for placing the company and all other persons 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.”*

8. It is to be considered whether in the given facts and circumstances of the case, is it ‘just’ to order restoration of the Company’s name.
9. The facts of the case are that admittedly Company has not filed Financial Statements and Annual Returns for the F.Y. 2018-2019 and F.Y. 2019-2020 with the Registrar of Companies.
10. It is submitted by the Appellant that the company holds a property situated at Plot No. 169, Phase-II, Sector-53, HSIIDC Industrial Estate, Kundli, Sonipat-131028, Haryana, India, thereby establishing that the Company has subsisting assets and operations, which constitute valid grounds for restoration of the name of the Company.
11. Hon’ble National Company Law Appellate Tribunal in **Company Appeal (AT) No. 56 of 2025** titled ***Tahir Vasanali Isani vs Registrar of Companies, Goa, Daman and Diu*** decided on **11.08.2025** has observed as under:
  9. ***Thus from the above facts, we find the appellant company owns a substantial valued property as is stated in para 7 above and in case the company’s name is not restored, it would then result in an irreparable loss and injury to the appellant as the fixed asset of the company worth Rs.6 crores in the year 2008 itself, would become a***

***deadlock and be a complete waste, which shall, of course, would be contrary to the public policy, especially when such property is free from all encumbrances.”***

**12.** In the light of the aforesaid judgment and keeping in view the fact that the Company has subsisting rights in immovable property, we are of the view that it would be ‘just’ to restore the name of the Company to the Register of Companies.

**13.** Accordingly, this Appeal is allowed. The restoration of the Company’s name to the Register of Companies maintained by the ROC, is hereby ordered, subject to the following directions, namely-

a) In view of the facts of the case as discussed hereinabove, the restoration of the Company’s name, i.e. Super Power Automobiles (Pvt) Ltd, is subject to the payment of cost of Rs. 25,000/- (Twenty-Five Thousand Only) for the default committed by the Company for each financial year since 2018-2019 totalling to Rs. 1,75,000/- to be paid to the Registrar of Companies. The name of the Company shall then, as a consequence, stand restored to the Register of the Registrar of Companies, as if the name of the Company had not been struck off in accordance with Section 248(1) of the Companies Act, 2013.

b) The Registrar of Companies, NCT of Delhi & Haryana (Respondent No. 1) is directed to 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 resultant and consequential actions like changing the status of the Company from ‘Struck Off’ to “Active”.

c) The Company is directed to file all pending statutory document(s) including Financial Statement and Annual Returns in default along with prescribed fee/additional fee/fine as prescribed under the Companies Act, 2013 within 45 days from the date on which its name is restored on the Register of Companies by the Registrar of

Companies. Consequently, thereupon the bank account/s if any, subject to freeze, shall get de-frozen and be operated by the Company.

d) The Company is directed to submit a certified copy of this order to the Registrar of Companies within thirty days (30) from the date of receipt of this order.

**14. Resultantly, the present appeal, i.e. Company Appeal No. 163/252/ND/2024 stands allowed.**

Let the copy of the order be served to the parties.

**Sd/-**

**(ANU JAGMOHAN SINGH)**

**MEMBER (TECHNICAL)**

**Sd/-**

**(JUSTICE JYOTSNA SHARMA)**

**MEMBER (JUDICIAL)**