NATIONAL COMPANY LAW TRIBUNAL
CHANDIGARH BENCH (COURT-I), CHANDIGARH

Company Appeal No. 9/ Chd/Hry/2025

(Application under sub-section (1) of section 252 of the Companies Act, 2013)

<u>In the matter of:</u>

1. INCOME TAX OFFICER, WARD 1, GURGAON
Through Mr. Har Govind Prasad,
Aayakar Bhawan, 4th Floor, HSIDC Building,
Udyog Vihar, Phase-V, Gurgaon
E-mail: gurgaon.ito1.1@incometax.gov.in **Applicant**

Versus

1. REGISTRAR OF COMPANIES, DELHI
4th Floor, IFCI Tower, 61 Nehru Place,
New Delhi -110019
E-mail: roc.delhi@mca.gov.in
Respondent No. 1

2. AR TRANS INDIA LOGISTICS PRIVATE LIMITED
Having its registered office at:
Shop No.20 Basement Main Sheetal Mata Mandir, Opp.
GAV Academy, Sector 5, Gurgaon, 122001, Haryana,
India. **Respondent No. 2**
E-mail: info@rssgglobal.com/cauttam008jain@gmail.com
Through its director:

3. RAJESH
Director of AR TRANS INDIA LOGISTICS PRIVATE LIMITED
Shop No.20 Basement Main Sheetal Mata Mandir,
Opp. GAV Academy, Sector 5, Gurgaon, 122001,
Haryana, India. **Respondent No. 3**

4. SUMAN
Director of AR TRANS INDIA LOGISTICS PRIVATE LIMITED
Shop No.20 Basement Main Sheetal Mata Mandir,
Opp. GAV Academy, Sector 5, Gurgaon, 122001,
Haryana, India. **Respondent No. 4**

Order pronounced on: 10.07.2026

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

Appearance:

For the Applicant	:	Mr. Varun Issar, Sr. Standing Counsel
For the ROC, Haryana	:	Mr. Vijaya Simha Reddy, DROC

ORDER

The present Application has been filed by **Income Tax Officer, Ward 1**, Aayakar Bhawan 4th Floor, HSIDC Building, Udyog Vihar, Phase-V, Gurgaon (hereinafter referred to as the "Applicant"), under sub section (1) of section 252 of the Companies Act, 2013 (hereinafter referred to as "the Act") read with Rule 87A of the NCLT Rules (hereinafter referred to as "Rules") praying for restoration of the name of AR Trans India Logistics Private Limited (hereinafter referred to as "Company") on the Register of Companies maintained by the Registrar of Companies, Haryana (hereinafter referred to as "RoC Respondent").

FACTS:

2. The Company, erstwhile having CIN U63090HR2015PTC057445, was incorporated on 02.12.2015 under the provisions of the Act. The Authorised share capital of the Company is ₹5,00,000 divided into 50,000 (Fifty Thousand) Equity Shares of Rs.10/- (Rupees Ten) each. The Company is engaged in the business of transportation and logistics services, including freight forwarding, transport arrangement, customs brokerage, freight handling, packing and related ancillary services.

3. The Company defaulted in statutory compliances and, accordingly, Respondent No. 1 struck off the name of the Company under Section 248 of the Companies Act, 2013 *vide* Order dated 08.06.2022.

SUBMISSIONS BY THE INCOME TAX DEPARTMENT:

4. It is submitted by the Income Tax Department that income tax proceedings under sections 147 and 148 of the Income Tax Act, 1961 for the Assessment Year 2020-21 are pending against the Company. It is further submitted that during the course of assessment proceedings, it came to the notice of the Department that the name of the Company had been struck off from the Register of Companies due to defaults in statutory compliances. This has resulted in an impediment in the completion of the pending assessment proceedings. It is therefore submitted that restoration of the name of the Company is necessary to enable the Income Tax Department to complete statutory proceedings and to safeguard the interest of government revenue.

SUBMISSIONS BY THE RoC:

5. The RoC, i.e., Respondent No. 1, struck off the name of the Company from the Register of Companies by order dated 08.06.2022, observing that the Company had failed to file its statutory returns and financial statements for two or more consecutive financial years and that, therefore, reasonable cause existed for striking off the name of the Company under Section 248 of the

Companies Act, 2013, after issuance of notices in Form STK-5 dated 30.01.2022.

ANALYSIS AND FINDINGS:

6. Heard the submissions made by the Ld. Standing Counsel, Mr. Varun Issar, for the Applicant, and Mr. Vijaya Simha Reddy, DROC, for the Registrar of Companies, and perused the material available on record, and also perused the extant provisions of the Companies Act, 2013 and rules made thereunder.

7. It is to be noted that the sub-section (1) of section 252 of the Act, inter alia, provides that before exercising jurisdiction to restore the Company to its original name on the Register of the Registrar of Companies, if the Tribunal, on an appeal filed against the Order of Registrar, is of the opinion that the removal of the name of the Company from the Register of Companies is not justified in view of the absence of any of the grounds on which the Order was passed by the Registrar, it may Order restoration of the name of the Company in the Register of Companies.

8. In the present case, it is evident from the record that statutory income tax proceedings are pending against the Company and restoration of the Company is necessary to enable the Income Tax Department to complete such proceedings. Non-restoration of the Company would impede the continuation and conclusion of the pending income tax proceedings and adversely affect the interests of the Revenue. Restoration of the Company is, therefore, necessary to facilitate the completion of such proceedings in accordance with law.

9. In view of the above facts and circumstances, we are of the considered opinion that it would be just, fair and equitable in the interest of justice to restore the name of the company to the Register of the Registrar of Companies to the Income Tax Department take the restoration proceedings ahead and prevent loss to public exchequer.

Accordingly, in exercise of powers conferred on this Tribunal under section 252 of the Companies Act, 2013, the Application is allowed and the Registrar of Companies, Haryana, 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 all consequential and resultant actions including changing the status of the Company from “struck off” to “active”.

10. Accordingly, Company Application bearing No. **Company Appeal No. 9/ Chd/Hry/2025** is **allowed** and **disposed of**.

Sd/-	**Sd/-**
(SHISHIR AGARWAL) **MEMBER (TECHNICAL)**	**(KHETRABASI BISWAL)** **MEMBER (JUDICIAL)** Divya