

**IN THE NATIONAL COMPANY LAW TRIBUNAL  
KOLKATA BENCH (COURT NO. I)**

**COMPANY APPEAL NO. 45/KB/2024**

*An appeal under Section 252 (1) of the Companies Act, 2013*

**IN THE MATTER OF:**

**Green Valley Foodgrains Merchants Private Limited (CIN: U52190WB2011PTC159898)** a company incorporated under the Companies Act, 1956 and having its registered office at 7, Grant Lane, 2nd Floor, Kolkata - 700012, in the State of West Bengal within the aforesaid Jurisdiction.

**... Struck Off**

**And**

**IN THE MATTER OF:**

**Income Tax Officer, Ward 7 (1)**, Kolkata, office at Aayakar Bhawan, P-7, Chowringhee Square, Kolkata - 700069

**... Appellant/Petitioner**

**Versus**

- 1. The Registrar of Companies, West Bengal**, having its office at Nizam Palace, 2<sup>nd</sup> MSO Building, 2<sup>nd</sup> Floor, 234/4, Acharya Jagadish Chandra Bose Road, Kolkata – 700020.
- 2. Rabindra Manna**, having its office address at 7, Grant Lane, 2<sup>nd</sup> Floor, Kolkata-700012.
- 3. Jay Singh Prakash** having its office address at 7, Grant Lane, 2<sup>nd</sup> Floor, Kolkata-700012.

**Date of pronouncement of order: 09.06.2026**

**CORAM:**

**MRS. BIDISHA BANERJEE, HON'BLE MEMBER (JUDICIAL)**

**Cmde. SIDDHARTH MISHRA, HON'BLE MEMBER (TECHNICAL)**

**Appearance (via video conferencing/physically)**

**For the Petitioner/ITO:**

Ms. Rashmi Bothra, Adv.

**ORDER**

**Per: Bidisha Banerjee, Member (Judicial)**

1. This is an appeal preferred by Income Tax Officer, Ward 7 (1), Kolkata under Section 252 (1) of the Companies Act, 2013 for restoration of the name of the company viz. **Green Valley Foodgrains Merchants Private Limited** in the register of Registrar of Companies, West Bengal. The name of the Respondent Company had been **struck off** on **03.02.2022**.
2. Court Notice was issued to the respondent and to the company. Affidavit of service proving service of notice is filed. We are satisfied with proper delivery of notice. However, there is no representation by any of the directors of the struck off company.
3. The appellant contends that the name of the Respondent company had been struck off by the ROC, W.B., in compliance of the provisions under Section 248 (1) of the Companies Act, 2013 thereby the name of the respondent company had been removed from the Register of Companies, and the said company was dissolved.
4. The appellant contends that the respondent company has not paid Income tax dues outstanding amounting to **Rs. 9,64,14,070/-** and the recovery proceedings are pending against the Company and during the

pendency of proceedings, the name of the respondent company had been struck off. Aggrieved by the order of striking off the name of the company, this application was filed by the Income Tax Officer praying for restoration of the respondent company to the register of Registrar of Companies and further to rectify the Master Data by modifying the status from '**struck off**' to '**active**'.

5. It is submitted the respondent company has committed serious violation of provisions of Income Tax Act rendering the entity liable to consequences as per the Income Tax Act. The restoration of the Company in the Register of Companies would enable the Income Tax Department to take the pending proceedings to a logical conclusion.
6. It is submitted that as per paragraph 2 of CBDT letter F. No. 225/423/2017-ITA.II dated 29.12.2017, appeal for restoration of name of the struck off company shall be made by the Income tax Department if,
  - (i) The proceedings under Section 143 (3)/144/147/153A/153C set aside cases were already in progress/pending or;
  - (ii) Contemplated in future against the Company;
  - (iii) Departmental appeals initiated were pending;
  - (iv) Penalty proceedings already initiated were pending;
  - (v) Prosecution proceedings were initiated launched;
7. Notices were issued to the Respondents. ROC, WB has filed his report submitting that it has no objection to the application being allowed.
8. Upon hearing the arguments of the Appellant, we are satisfied that the name of the respondent company is required to be restored to the Register of Companies since proceedings are pending for **Assessment**

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**Year 2018-19** against the Company. In these circumstances, if name of the company is not restored it would cause great prejudice to the appellant and loss to the Revenue to the exchequer.

**9.** In the result, the appeal is allowed by restoring the name of the company in the register of Registrar of Companies, West Bengal with a direction to modify the status of the company from "**struck off**" to "**active**" within 30 days from the date of receipt of this order.

**10.** This **Company Appeal No. 45/KB/2024** is **allowed** and **disposed of**.

**11.** There will be no order as to costs.

**12.** Urgent certified order, if applied for, be supplied to the parties upon compliance of all requisite formalities.

**Cmde. Siddharth Mishra**

**Bidisha Banerjee**

**Member (Technical)**

**Member (Judicial)**

**Order signed on 9<sup>th</sup> Day of June, 2026.**

RKM(LRA)