

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

Company Appeal No.18/Chd/J&K/2024

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

IN THE MATTER OF:

INFINITY ACCESS TECHNOLOGIES PRIVATE LIMITED

Having Registered Office at:
3rd Floor, Sayeam Complex,
Beshamber Nagar, Srinagar, Jammu & Kashmir,
Pin Code 190001

...Appellant Company

Versus

1. Registrar of Companies, Jammu

Hall No.405 to 408, Rail Head Complex,
Bahu Plaza, Jammu PIN Code-180012
Email-roc.srinagar@mca.gov.in

2. Income Tax Department,

Office 103, Ward No.10, Dhar Road,
Udhampur, Jammu and Kashmir PIN Code-182101
Email-udhampurito@incometax.gov.in

....Respondents

Order delivered on: 30.06.2026

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

Present: -

For the Appellant : Ms Anuradha Gupta & Mr Rakesh Gupta, Advocates

For the RoC : Mr Krishan Paul Dutt, AROC

For the IT Department : Mr Varun Issar, Senior Standing Counsel

ORDER

The present Appeal has been filed on 22.09.2024 by **Infinity Access Technologies Private Limited** (hereinafter referred to as the “Appellant Company”) through its Directors and Shareholders, namely Mr. Sumir Ahsan Shah and Mrs. Masarat Nazir, under sub-section (1) of Section 252 of the Companies Act, 2013 (hereinafter referred to as the “Act”) read with Rule 87A of the National Company Law Tribunal Rules, 2016, seeking restoration of the name of the Appellant Company, namely, Infinity Access Technologies Private Limited on the Register of Companies maintained by the Registrar of Companies, Jammu (hereinafter referred to as the “RoC”).

FACTS OF THE CASE:

2. The Appellant Company, having CIN U72300JK2012PTC003488, was incorporated on 02.03.2012 under the provisions of the Companies Act. The registered office of the Appellant Company is situated at 3rd Floor, Sayema Complex, Beshamber Nagar, Srinagar, Jammu & Kashmir-190001. The authorised, issued, subscribed and paid-up share capital of the Appellant

Company is Rs. 3,00,000/- (Rupees Three Lacs only) divided into 3,000 number of equity shares of Rs. 100/- (Rupees One Hundred each).

3. The Appellant Company was engaged in the business of software development and related technological services. It is submitted that the Appellant Company has been active since its incorporation and has maintained various statutory and commercial records, including GST registration and banking transactions. Due to circumstances arising out of the Covid-19 pandemic and the consequential disruption in business activities in the region of Jammu & Kashmir, the Appellant Company could not file its Financial Statements and Annual Returns within the prescribed time.

4. It is further submitted that the Registrar of Companies struck off the name of the Appellant Company, *vide* notice published in Form STK-7, dated 14.02.2022 under Section 248 of the Companies Act, 2013. Aggrieved by the said action, an Application bearing CP No.7/Chd/J&K/2024 was filed under sub-section (3) of Section 252 of the Act. *Vide* Order dated 06.09.2024, this Adjudicating Authority observed that Form STK-7 annexed with the Application reflected that the name of the Company had already been struck off and the Company stood dissolved. In view thereof, Learned Counsel appearing for the Applicant sought permission to withdraw the said Application with liberty to file a fresh Appeal under sub-section (1) of section 252 of the Act. The request was allowed, and CP No.7/Chd/J&K/2024 was dismissed as withdrawn with liberty to file an appropriate Appeal under

sub-section (1) of section 252 of the Act, and hence, the present Appeal has been preferred seeking restoration of the name of the Company.

Report of the RoC:

5. The RoC has filed its Report before this Tribunal. It is stated therein that the Company had failed to file its Financial Statements and Annual Returns since Financial Year 2018-19, and, therefore, action under Section 248 of the Act was initiated. The Registrar has further stated that notices in Form STK-1 were issued before striking off the Appellant Company. However, **it has also been specifically stated that the Registrar of Companies has no objection if the name of the Appellant Company is restored**, subject to filing of all pending statutory documents along with requisite fees and additional fees as prescribed under the Act and Rules. *Vide* Order dated 21.05.2026, Mr Krishan Paul Dutt, AROC, submitted that the only observation of RoC is that the Company may be directed to file the actual/final balance-sheets and annual returns, for which the Ld. Counsel for the Applicant undertakes to file on behalf of the Company after revival of its name.

Income Tax Department:

6. On 21.05.2026, Mr Varun Issar, Ld. Standing Counsel appearing for the Income Tax Department submitted that they have no objection since there is no outstanding demand or any proceeding pending against the Company.

7. The Appellant Company was struck off on 14.02.2022, and the present Appeal has been filed within the period of limitation prescribed under sub-section (1) of section 252 of the Act. Hence, the Appeal is maintainable.

FINDINGS:

8. We have considered the submissions made by the Learned Counsel on behalf of the Appellant Company and perused the material available on record, including the reports filed by the RoC. We have also perused the relevant provisions of the Act and the Rules made thereunder.

9. It is pertinent to note that sub-section (1) of section 252 of the Act provides that any person aggrieved by an order of the Registrar notifying a Company as dissolved under Section 248 may file an Appeal before the Tribunal within a period of three years from the date of the Order of the Registrar. The Tribunal, if satisfied that the removal of the name of the Company from the Register of Companies was not justified or that sufficient grounds exist for restoration, may order restoration of the name of the Company.

10. In the present case, the material placed on record indicates that the Appellant Company was incorporated in the year 2012 and had obtained statutory registrations, including GST registration. The Appellant Company has also placed on record banking transactions and other supporting documents to demonstrate that it was not a non-existent entity. The explanation furnished regarding the disruption caused by the COVID-19

pandemic and the consequential non-filing of statutory documents deserves consideration in the facts and circumstances of the case.

11. It is also significant that the RoC, while justifying the action of strike-off, has categorically stated that it has no objection to restoration of the name of the Appellant Company, subject to compliance with the statutory requirements regarding filing of pending documents and payment of requisite fees and additional fees.

12. In view of the above facts and circumstances of the case, we are of the view that it would be just, equitable, and fair in the interest of justice to restore the original name of the Appellant Company to the Registrar of Companies.

13. Accordingly, in the exercise of powers conferred under Section 252 of the Companies Act, 2013, this Tribunal allows the Appeal subject to payment of costs of ₹50,000/- (Rupees Fifty Thousand Only) by the Appellant Company, to be paid in favour of “Bar Association of NCLT, Chandigarh” within three weeks from the receipt of the duly certified copy of this Order, with the following directions:

- (i) The Registrar of Companies, Jammu and Kashmir, shall restore the original status of the Company as if the name of the Appellant Company had not been struck off from the Register of Companies, with the resultant and consequential actions like changing the status of the Company from ‘struck off’ to ‘active’;

(ii) The Appellant Company shall file all pending statutory documents, including annual accounts and annual returns, along with prescribed fees/additional fees/fines as decided by the Registrar of Companies, Jammu and Kashmir, within 45 days from the date on which its name is restored on the Register of Companies maintained by the concerned Registrar of Companies;

(iii) The Appellant Company shall deliver a certified copy of this Order to the Registrar of Companies, Jammu and Kashmir, within a period of 30 (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 shall publish the Order in the Official Gazette, the cost for which shall be borne by the Appellant Company;

(v) This Order is confined to the violations, which ultimately led to the impugned action of striking off the name of the Appellant Company. It will not come in the way of the jurisdictional Registrar of Companies to take appropriate action in accordance with law, for any other violation/offences, if any, committed by the Appellant Company before or during the period when the name of the Appellant 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;

14. Accordingly, **Company Appeal No.18/Chd/J&K/2024** stands **allowed** and **disposed of**.

Sd/-
SHISHIR AGARWAL
Member (Technical)

Sd/-
KHETRABASI BISWAL
Member (Judicial)
Gitesh