

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

**COMPANY APPEAL NO. 42/252/ND/2025**

*Under section 252 of the Companies Act, 2013*

**IN THE MATTER OF:**

1. **INCOME TAX OFFICER, WARD 25(1), NEW DELHI**  
Having his office at  
C.R. Building, I.P. Estate,  
New Delhi - 110002 **...Appellant**
- Versus**
1. **REGISTRAR OF COMPANIES, DELHI**  
Having his office at:  
4<sup>th</sup> Floor, IFCI Tower,61, Nehru Place,  
New Delhi – 110019 **...Respondent No. 1**
2. **M/S TA-AJINFOTEL PVT. LTD.**  
6, Alipur Road, Shyam Nath,  
Ganpati Apartment, Civil Lines,  
Delhi-110054 **...Respondent No. 2**
3. **MR. ARUN PANDIT (DIRECTOR)**  
6, Alipur Road, Shyam Nath,  
Ganpati Apartment, Civil Lines,  
Delhi-110054 **... Respondent No. 3**
4. **MR. ABHISHEK GUPTA (DIRECTOR)**  
6, Alipur Road, Shyam Nath,  
Ganpati Apartment, Civil Lines,  
Delhi-110054 **... Respondent No. 4**
5. **AJAY GUPTA (DIRECTOR)**  
6, Alipur Road, Shyam Nath,  
Ganpati Apartment, Civil Lines,  
Delhi-110054 **...Respondent No. 5**

**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 Applicant :**

**For the  
Respondent :**

**For the Income Tax Department :** Adv. Puneet Rai, SSC, Adv. Nikhil Jain

**ORDER**

1. The present Appeal has been filed by the Appellant, Income Tax Officer, Ward 25(1), New Delhi, under the provisions of Section 252 of the Companies Act, 2013, seeking restoration of the name of the Company, M/s Ta-ajInfotel Pvt. Ltd ., which was struck off by the Registrar of Companies, Delhi (Respondent No. 1) vide Public Notice No. ROC/DELHI/248(5)/STK-7/4865 dt. 08.08.2018.
2. It is submitted by the Appellant Company: -
  - i. The Respondent Company, Ta-ajInfotel Pvt. Ltd, was incorporated under the provisions of the Companies Act, 1956 on 02.06.2000 and registered with the Registrar of Companies, Delhi (Respondent No. 1). The registered office of the Company as per the Ministry of Corporate Affairs records at Annexure A-1 is situated at 6, Alipur Road, Shyam Nath, Ganpati Apartment, Civil Lines, Delhi-110054.
  - ii. That an Assessment Order dated 29.03.2016 was passed under Section 143(3) read with Section 144 of the Income Tax Act, 1961 for Assessment Year 2013-14, along with a Demand Notice issued under Section 156 of the said Act, whereby a total outstanding demand of Rs.

2,30,20,230/- has been raised against the Respondent Company was placed on record.

- iii. That during the course of proceedings initiated under the Income Tax Act, 1961, it came to the knowledge of the Appellant that the name of the Respondent Company had already been struck off from the Register of Companies by the Registrar of Companies, Delhi (Respondent No.1) vide notice in Form STK-7 bearing no. ROC/DELHI/248(5)/STK-7/4865 dated 08.08.2018.
  - iv. That the present Appeal is maintainable under Section 252(3) of the Companies Act, 2013 and is within limitation, in view as prescribed under the provisions of Section 252(3) of the Companies Act.
  - v. That in view of the aforesaid facts and circumstances, the name of the Respondent Company be restored to the Register of Companies as it would be just and equitable and in public interest.
3. This Tribunal, vide order dated 03.03.2025, directed issuance of notice to the Respondents for filing their response and appearance. Despite service, none appeared for Respondent no. 2 to 5 and they were given last opportunity to appear and file reply vide order dated 04.12.2025. However, despite providing ample opportunities, none appeared for the Respondent no. 2 to 5, hence Respondent no. 2 to 5 were proceeded ex-parte as recorded vide order dated 07.05.2026.
4. The Registrar of Companies (RoC), (Respondent No.1), submitted that they do not have any objection and the same has been recorded vide order dated 01.05.2025.
5. Heard the Ld. Counsel for the Appellant as well as Ld. Counsel for the RoC and perused on records.
6. That the Section 252(3) of the Act is provided as under

**“252. Appeal to Tribunal. –**

*(3) “If a company, or any member or creditor or workman 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 workman before the expiry of twenty years from the publication*

*in the Official Gazette of the notice under sub-section (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.....”*

7. Considering the facts and circumstances of the present case, we are of the considered view that it is “just and proper” to restore the name of the company to the Register of Companies as maintained by the RoC, so that the Income Tax Department can recover tax dues.

8. The Appeal is, therefore, **allowed**. The RoC is, therefore, directed to restore the name of the Respondent Company in their Register and also proceed to take such other and further penal action against the respondents in accordance with the statutory provisions.

9. We, however, make it clear that this Tribunal has only directed restoration of the name of the Respondent Company in the Register of Companies maintained by the RoC on the basis of averments made in the appeal and in no way endorse or have adjudicated about their entitlement to recover which shall be adjudicated by the department subject to the laws of limitation governing such recoveries. Compliance be made by the RoC within 30 days.

**Sd/-**

**(ANU JAGMOHAN SINGH)**

**MEMBER (TECHNICAL)**

**Sd/-**

**(JUSTICE JYOTSNA SHARMA)**

**MEMBER (JUDICIAL)**