

**DIVISION BENCH**

**ITEM NO.111**

**NATIONAL COMPANY LAW TRIBUNAL  
ALLAHABAD BENCH  
PRAYAGRAJ**

**CA No.12/2025 IN CP No.30/ALD/2025**

**CORAM:**

- 1. SH. PRAVEEN GUPTA,  
HON'BLE MEMBER (JUDICIAL)**
- 2. SH. ASHISH VERMA,  
HON'BLE MEMBER (TECHNICAL)**

**Date of Order: 16<sup>th</sup> July, 2026**

**Attendance-Cum-Order Sheet of the Hearing.**

|                            |                                                                          |
|----------------------------|--------------------------------------------------------------------------|
| <b>NAME OF THE COMPANY</b> | <b>SURENDER SINGH NEGI &amp; ANR.<br/>V/S ROC, UTTRAKHAND &amp; ANR.</b> |
| <b>UNDER SECTION</b>       | <b>252(1) OF COMPANIES ACT, 2013</b>                                     |

**COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:**

Sh. Vipin Kumar Kushwaha, Adv. : *For the Petitioner/ Applicant*

Sh. Shivendra Bahadur, CGSC : *For the ROC*

Sh. Amit Mahajan, Sr.S.C. : *For the I.T. Deptt.*

**ORDER**

- 1.** As per the previous order dated 12<sup>th</sup> June, 2026, the right to file reply by the Income Tax Department was already struck off.
- 2.** However, the report on behalf of the ROC has already been filed and the copy of the report/reply has also been supplied to the Ld. Counsel representing the Petitioner.
- 3.** Ld. Counsel representing the Petitioner states that the company was incorporated on 31<sup>st</sup> January, 2005 and the name of the company was struck off on 01<sup>st</sup> September, 2018 on the ground of non-filing of the annual returns.
- 4.** Matter heard. Order reserved.
- 5.** If the company is considered to be revived, the Income Tax Department as well as the RoC would be at liberty to seek enforcement of the relevant provisions of the Income Tax Act and the Companies Act respectively.

**-Sd-  
(Ashish Verma)  
Member (Technical)**

**-Sd-  
(Praveen Gupta)  
Member (Judicial)**

**16<sup>th</sup> July, 2026**

Avaneesh Kumar Singh  
(Stenographer)