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

COMPANY APPEAL NO. 112/252/ND/2025

Under section 252 of the Companies Act, 2013

IN THE MATTER OF:

1. **ASSISTANT COMMISSIONER OF INCOME TAX (OSD), 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:
4th Floor, IFCI Tower,61, Nehru Place,
New Delhi – 110019 **...Respondent No. 1**

2. **M/S GETIT INFO SERVICE PRIVATE LIMITED**
1205,12th Floor, Barakhamba Road
New Delhi-110001 **....Respondent No. 2**

3. **PRAKASH RADHEYSHYAM MISHRA**, **Director**
1205,12th Floor, Barakhamba Road
New Delhi-110001 **.... Respondent No. 3**

4. **SANDEEP VATS, Director**
1205,12th Floor, Barakhamba Road
New Delhi-110001 **....Respondent No. 4**

5. **SHIWANI DAYAL, Director**
1205,12th Floor, Barakhamba Road
New Delhi-110001 **....Respondent No. 5**

6. **SIDHARTH GUPTA, Director**
1205,12th Floor, Barakhamba Road
New Delhi-110001 **....Respondent No. 6**

7. **GRANT SCOTT FERGUSON, Director**
1205,12th Floor, Barakhamba Road
New Delhi-110001 **....Respondent No. 7**

Order Delivered on: 09.07.2026

CORAM:

JUSTICE JYOTSNA SHARMA
HON'BLE MEMBER (JUDICIAL)

MS. ANU JAGMOHAN SINGH
HON'BLE MEMBER (TECHNICAL)

PRESENT:

For the Petitioner :
For the Respondents :
For the IT Dept : Mr. Shlok Chandra SSC, Ms. Madhavi Shukla, Ms. Naincy Jain JSC
For the RoC : Ms. Niti Khanna, Adv.

ORDER

1. The present Appeal has been filed by the Appellant, Assistant Commissioner of Income Tax (OSD), New Delhi, under the provisions of Section 252 of the Companies Act, 2013, seeking restoration of the name of the Company, M/s Getit Infoservices Private Limited, which was struck off by the Registrar of Companies, Delhi (Respondent No. 1) on 08.08.2018.

2. It is submitted by the Appellant Company: -

i. The Respondent Company, M/s Getit Infoservices Private Limited is an unlisted private limited company, incorporated under the provisions of the Companies Act, 1956 on 19.09.2005 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 1205,12th Floor, Barakhamba Road, New Delhi-110001.

ii. That vide Assessment Order dated 12.05.2023 and 25.05.2023 a total outstanding demand of Rs. 30,91,50,420/- and Rs. 8,75,13,690/- has been raised against the Respondent Company for

Assessment Year 2016–17 and 2017–18. The demand notices were 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) on 08.08.2018.

iv. That the present Appeal is maintainable under Section 252 of the Companies Act, 2013 and is within limitation, in view as prescribed under the provisions of Section 252 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 31.07.2025, directed issuance of notice to the Respondents for filing their response and appearance. Despite service through email, speed post and registered post, and providing ample opportunities, none appeared for Respondent no. 2 to 7.

4. The counsel for the Registrar of Companies (RoC) was present on 11.06.2026 and has stated that they have no objection against this appeal.

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 provides 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/-	**Sd/-**
(ANU JAGMOHAN SINGH)	**(JUSTICE JYOTSNA SHARMA)**
MEMBER (TECHNICAL)	**MEMBER (JUDICIAL)**