

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**NEW DELHI BENCH (COURT – II)**

**Item No. 208**  
**Appeal-1/252/ND/2025**

**IN THE MATTER OF:**  
**Income Tax officer**

...

**Appellant**

**Versus**

**Registrar of Companies**  
**(Vedan International Trade Pvt. Ltd.)**

...

**Respondent**

**Under Section: 252 of Companies Act, 2013**

**Order delivered on 30.06.2026**

**CORAM:**

**SH. ASHOK KUMAR BHARDWAJ**  
**HON'BLE MEMBER (J)**

**SH. ATUL CHATURVEDI**  
**HON'BLE MEMBER (T)**

**PRESENT:**

**For the Appellant** : Adv. Puneet Rai,SSC, Adv. Ashvini Kr, Adv  
Rishabh Nangia, Adv. Nikhil Jain

**For the Respondent** :

**Hearing Through: VC and Physical (Hybrid) Mode**  
**ORDER**

The prayer made in the captioned application reads thus:

*“a. To pass an order restoring the name of the Respondent company in the Register of the Registrar of Companies;*

*b. To Quash the order/notification of the Ld. ROC which removed the name of the Respondent company from the Register of Companies;*

*c. To grant an ad-interim stay on the operation of (c) the impugned order/notification of the ROC;”*

There is no appearance on behalf of R-2 to R-4 despite service of notice by substituted mode. In the wake, the proceedings qua them were set ex-parte. The order dated 01.07.2025 reads thus:


*“The Ld. Counsel for the Appellant submitted that in terms of the order dated 04.04.2025 the publication for service of notice upon Respondents has been made. Nevertheless, there is no appearance on behalf of the Respondents except R-1 i.e. RoC, despite service of*

lqraa/Esha

notice by substituted mode. In the wake, the proceedings qua R-2 to R-4 is set ex-parte. In the meantime, the Appellant should ensure that the Assessment Order/Demand Notice are placed on record. List on 16.09.2025.”

Ld. Counsel for the Appellant could draw our attention to demand notice which reads thus:

2

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE ASSISTANT  
COMMISSIONER OF INCOME TAX  
CIRCLE 25(1), DELHI**

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<b>To,</b> VEDAN INTERNATIONAL TRADE PRIVATE LIMITED H NO-226 BLOCK-C PHASE-II MANGOLPURI, INDUSTRIAL AREA DELHI 110083, Delhi India			
<b>PAN:</b> AAECV9537A	<b>Assessment Year:</b> 2018-19	<b>Dated:</b> 31/08/2024	<b>DIN &amp; Letter No :</b> ITBA/COM/F/17/2024-25/1068212358(1)

Sir/ Madam/ M/s,  
**Subject: Online service of Orders - Letter**

**Notice under section 148 of the Income-tax Act, 1961**

1. I have the following information in your case or in the case of the person in respect of which you are assessable under the Income tax Act, 1961(here in after referred to as "the Act") for Assessment Year 2018-19.

suggesting that income chargeable to tax has escaped assessment within the meaning of section 147 of the Act. Order under sub-section (d) of section 148A of the Act has been passed in such case vide DIN ITBA/COM/F/17/2024-25/1068208514(1) dated 31/08/2024 and annexed herewith for reference.

2. I, therefore, propose to assess or reassess such income or recompute the loss or the depreciation allowance or any other allowance or deduction for the Assessment Year 2018-19 and I, hereby, require you to furnish, within a period of three months from the end of month in which this notice is issued, a return in the prescribed form for the Assessment Year 2018-19.

Note: - Please note that any return of income, required to be furnished by you under this section and furnished beyond the period allowed shall not be deemed to be a return under section 139 of the Act. (Proviso 3 to Section 148)

As can be seen from the demand notice, the outstanding demand against R-2 is Rs. 1,69,44,988/- It is stare decisis that the outstanding demand against a company by Income Tax Department is a justifiable ground to restore the name of the company to register of companies to enable the department to make recovery of the tax dues. In the wake, **the appeal is allowed** and the name of R-

2 is directed to be restored to RoC within four weeks from the date of filing of Form INC-28. **The appeal stands allowed.**

**Sd/-**  
**(ATUL CHATURVEDI)**  
**MEMBER (T)**

**Sd/-**  
**(ASHOK KUMAR BHARDWAJ)**  
**MEMBER (J)**