**NATIONAL COMPANY LAW TRIBUNAL**
**CHANDIGARH BENCH (COURT-I), CHANDIGARH**

**Company Appeal No. 3/Chd/Pb/2026**

*[An Application under sub-section (3) of section 252 of the Companies Act, 2013]*

**<u>In the matter of:</u>**

**Al-Amaan Frozen Pvt Ltd**
Through its Director
Mr. Mohammad Imran
Address- B-9/527, Near Gaushala,
Moti Bazar, Malerkotla- 148023, Punjab
Email Id: alibinsaif1.abs@gmail.com
PAN No: AAHCA3229R

**...Applicant Company**

**Versus**

**Registrar of Companies, Chandigarh**
1st Floor, Corporate Bhawan,
Plot No.4-B, Sector 27-B,
Chandigarh PIN-160019
roc.chandigarh.mca.gov.in

**...Respondent No.1**

**Income Tax Department,**
Through its Authorized Officer
Alflah Road, Guru Teg Bahadur Colony,
Malerkotla, 148023, Punjab
Email Id: ask@incometax.gov.in

**...Respondent No. 2**

**Order pronounced on: 14.07.2026**

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

**Appearance:**

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| **For the Applicant Company** | : | Mr. Ali Bin Saif, Advocate |
| **For the RoC, Chandigarh** | : | Mr. Krishan Paul Dutt, AROC |
| **For the Income Tax Dept.** | : | Mr. Ranvijay Singh Proxy Counsel for Mr. Varun Issar, Sr. Standing Counsel |

## ORDER

The present Application has been filed by **Al-Amaan Frozen Pvt Ltd** (hereinafter referred to as the Applicant Company), through its Director Mr. Mohammad Imran under sub-section (3) of section 252 of the Companies Act, 2013 (hereinafter referred to as the 'the Act') read with Rule 87A of the National Company Law Tribunal Rules, 2016 (hereinafter referred to as the 'Rules') praying for restoration of the name of the Company on the Register of Companies maintained by the Registrar of Companies, Chandigarh (hereinafter referred to as the 'RoC/ Respondent No.1').

### FACTS:

**2.** The Applicant Company, erstwhile having CIN: Ul5209PB2008PTC032290, was incorporated under the Companies Act, 1956 on 16.09.2008, and its Registered office situated at B-9/527, Near Gaushala, Moti Bazar, Malerkotla - 148023, Punjab, India. The Authorised share capital of the Applicant Company is Rs. 2,00,000/- (Rs. Two lakhs) divided into 20,000 (Twenty Thousand) equity shares of Rs. 10/- (Rs. Ten) each. The Applicant Company is engaged in the business of manufacturing frozen food products.

**3.** The Applicant Company has inadvertently missed to file Financial Statements and Annual Return after the Financial Year 2017–18 and therefore, the Respondent No.1 struck off the name of the Applicant Company under Section 248 of the Act on 26.02.2022.

**4.** The Applicant Company undertakes that, in the event of revival of the name of the Applicant Company and restoration of the name of the Applicant Company in the Register maintained by the Respondent No.1, the Applicant Company shall file all outstanding statutory documents i.e., Financial Statements and Annual Return for the period starting from 2018-19 along with the filing fees.

**REPORT OF THE RoC:**

**5.** The Respondent No.1, has filed a report on 29.06.2026 stating that the Applicant Company was incorporated on 16.09.2008 and the last Annual Return and Balance Sheet submitted by the Applicant Company to the RoC, before it was considered to be struck off, pertain to the financial year that ended on 31.03.2018. No subsequent documents had been filed by the Applicant Company with the RoC to obtain the status of a "Dormant Company" under Section 455 of the Act, therefore, the name of the Applicant Company was struck off from the Register of Companies on 26.02.2022. Mr. Krishan Paul Dutt, AROC, Chandigarh on 05.06.2026 stated before this Tribunal that since the Applicant Company had not filed financial statements, the name of the Applicant Company was struck off and they may be directed to file the financials once the name is restored.

**REPORT OF THE INCOME TAX DEPARTMENT:**

**6.** The Respondent No.2, filed its report on 25.06.2026 where it has been mentioned that, as per the ITBA records, no outstanding income tax demand or proceedings are pending against the Applicant Company. The Income Tax Department further submitted before this Tribunal on 03.07.2026 that the Department has no objection if the name of the Applicant Company is restored.

**ANALYSIS AND FINDINGS:**

**7.** We have heard the submissions made by the Learned Counsel for the Applicant Company, Mr. Ranvijay Singh Proxy Counsel for Learned Standing Counsel, Mr. Varun Issar for the Income Tax Department and ARoC, for the Registrar of Companies and perused the material available on record, and also gone through the extant provisions of the Companies Act, 2013 and rules made thereunder.

**8**. It is to be noted that the sub-section (3) of section 252 of the Act, inter alia, provides that the Tribunal is required to be satisfied before exercising jurisdiction to restore the company on the Register of the Registrar of Companies that Applicant Company was at the time of its name being struck off, was either carrying on business or was in operation, or otherwise it is just that the name of the Applicant Company be restored to the Register of Registrar of Companies.

**9.** The Applicant Company has submitted that it was carrying on business prior to its striking off and has placed on record the land owned and occupied by it at Village Himmatana, District Sangrur, Punjab along with a No Objection Certificate issued by the Gram Panchayat for establishment of its factory. The Applicant Company has further submitted that due to financial losses and the impact of the COVID-19 pandemic, it could not continue with its statutory compliances. It has undertaken that, upon restoration of its name, it shall file all pending financial statements, annual returns and other statutory documents with the Registrar of Companies along with the prescribed fees and additional fees, as applicable.

**10.** Learned counsel for the Applicant Company on 03.07.2026 stated before this Tribunal that the name of the Applicant Company was struck off on 26.02.2022 in view of the non-filing of financial statements after the Financial Year 2017–2018. It was further submitted that the Company owned land at Village Himmatana, District Sangrur for establishment of its factory and had obtained the necessary statutory approvals in this regard. Learned counsel submitted that the Company suffered financial losses and, owing to the COVID-19 pandemic and other unavoidable circumstances, was unable to function smoothly, resulting in the default in statutory compliances. It was further submitted that the Company is now in a position to resume its operations smoothly and shall ensure compliance with all statutory requirements upon restoration of its name.

**11.** In view of the above facts and circumstances, we are of the considered view that in the interest of justice it would be just, fair and equitable to allow the Applicant Company to rectify its defaults and to restore its name in the register of the Registrar of Companies.

**12.** Therefore, in exercise of powers conferred under Section 252 of the Companies Act, 2013, this Tribunal allows the Application subject to payment of costs of ₹50,000/- (Rupees Fifty Thousand Only) by the Applicant to be paid in favour of "Prime Minister National Relief Fund" within three weeks from the receipt of the duly certified copy of this Order, with the following directions:

(i) The Registrar of Companies, Chandigarh, shall restore the original status of the Applicant Company as if the name of the 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 Applicant Company shall file all pending statutory documents, including annual accounts and annual returns, along with prescribed fees/additional fee/fine as decided by the Registrar of Companies, Chandigarh, 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 Applicant Company shall deliver a certified copy of this Order to the Registrar of Companies, Chandigarh, within a period of 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 may publish the Order in the Official Gazette, the cost for which shall be borne by the Applicant Company.

(v) This Order is confined to the violations, which ultimately led to the impugned action of striking off the name of the 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 Applicant Company before or during the period when the name of the 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.

**13.** In light of the above discussion, the **Company Appeal No. 3/Chd/Pb/2026** is **allowed and disposed of**.

**Sd/-**

**(SHISHIR AGARWAL)**
**MEMBER (TECHNICAL)**

**Sd/-**

**(KHETRABASI BISWAL)**
**MEMBER (JUDICIAL)**
Divya