

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

CA No.1/Chd/J&K/2026

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

In the matter of:

Shadow Printers Private Limited

Through Ms. Suman Sharma, Authorised Representative
Address: JDA Colony, H. NO- 184, Sector- 5, Roop Nagar,
Jammu, Jammu and Kashmir, 180009 IN
CIN: U22219JK2007PTC002752
Email: roopsuman403@gmail.com
PAN: AALCS9478C

...Applicant

Versus

Registrar of Companies, Jammu and Kashmir

Hall No. 405-408, South Block, Bahu Plaza, Rail Head
Complex, Jammu - 180012
Email: roc.jammu@mca.gov.in

...Respondent No.1

Income Tax Department,

Principal Chief Commissioner of Income Tax. NWR,
Aaykar Bhavan, Sector 17, Chandigarh
Email Id: Chandigarh.dcit.hq.vig@incometax.gov.in

...Respondent No. 2

Order pronounced on: 12.06.2026

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

Appearance:

For the Applicant Company : Mr. Nahush Jain, Advocate

For the Income Tax Dept. : Mr Varun Issar, Sr. Standing Counsel

For the RoC, Punjab & Chandigarh: Mr. Krishan Paul Dutt, AROC

ORDER

The present Application has been filed by **Shadow Printers Private Limited** (hereinafter referred to as the Applicant Company, through Ms. Suman Sharma, Authorised Representative under sub-section (3) of section 252 of the Companies Act, 2013 (hereinafter referred to as '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, Jammu and Kashmir (hereinafter referred to as 'RoC/ Respondent').

FACTS:

2. The Applicant Company viz., **Shadow Printers Private Limited**, having CIN: U22219JK2007PTC002752, was incorporated under the Companies Act, 2013 on 14.03.2007, and its Registered office situated at JDA Colony, H.No.-184, Sector- 5, Roop Nagar, Jammu, Jammu and Kashmir, India, 180009. The Authorized Share Capital of the Company is Rs. 10,00,000/- (Rupees Ten Lakhs only) divided into 10,000 Equity Shares of Rs.100/- each, and the Issued, Subscribed and Paid-up Share Capital is Rs.10,00,000/- (Rupees Ten Lakhs only) divided into 10,000 Equity Shares of Rs.100/- each. The Company is engaged in the business of publishing and distribution of newspapers and publications including daily, weekly and monthly newspapers, books, magazines, journals and periodicals, along with printing, lithography, photography, advertising, printing machinery, paper products and allied printing supplies. The Company has been operational since incorporation,

possesses valid GSTIN: 01AALCS9478C1Z7 and PAN: AALCS9478C, and has continued carrying on business activities, maintaining financial records and banking operations.

3. It is submitted by the Applicant Company that due to inadvertent default the applicant Company failed to file Financial Statements & Annual Return for the period 2014-15, 2015-16, 2016-17 and therefore, the Respondent struck off the name of the Company under Section 248 of the Act on 26.04.2017.

4. It is stated by him that due to the death of the key Director and also due to professional negligence, the financial statements could not be filed for the years 2014-15 to 2016-17, leading to striking off the name of the Company. However, the Company was functional, which is evident from the turnover of the Company over the years, as the Company was actively carrying on its business as a publisher and distributor of newspapers, maintained valid GST Registration No. 01AALCS9478C1Z7, operated bank accounts with Jammu & Kashmir Bank and UCO Bank, prepared financial statements for FY 2014-15 to FY 2024-25, and filed Income Tax Returns for AY 2023-24 to AY 2025-26, thereby evidencing that it was a going concern at the time of its striking off.

SUBMISSIONS OF THE REGISTRAR OF COMPANIES:

5. The Registrar of Companies, UT of Jammu & Kashmir and UT of Ladakh filed a report on 14.05.2026 stating that the Company was incorporated on 14.03.2007. The RoC stated that the Company failed to file its Annual Returns and Financial Statements for the financial years 2014-15, 2015-16, and 2016-17, and further failed to avail itself of the Companies Fresh Start Scheme

(CFSS), 2020. Therefore, the name of the Company was struck off via notice dated 26.04.2017. RoC, Jammu & Kashmir and Ladakh, submitted that since the Company had not filed statutory documents, the name was struck off, and they should be directed to complete all pending filings and payments upon restoration.

SUBMISSIONS OF THE INCOME TAX DEPARTMENT:

6. The Income Tax Department filed its report on 19.05.2026, submitting that an outstanding TDS demand of Rs.1,200/- is pending against the Company. The Income Tax Department further submitted before this Tribunal vide Order dated 08.05.2026 that no major adverse material has been noticed warranting objection to the restoration of the Company; however, if restoration is allowed, the same may be made subject to safeguarding the interest of the Revenue and clearance of outstanding statutory dues, if any.

ANALYSIS AND FINDINGS:

7. Heard the submissions made by the Ld. Counsel for the Applicant Company, Ld. Standing Counsel Mr. Varun Issar for the Income Tax Department and Mr. Krishan Paul Dutt, AROC for the Registrar of Companies, and perused the material available on record, including the Income Tax Returns and GST returns filed by the Company during the years 2014-15 to 2016-17 evidencing its active business operations, and also perused the extant provisions of the Companies Act, 2013 and the 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 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 Company be restored to the Register of Registrar of Companies.

9. The Applicant Company has submitted that it was carrying on business and was operational at the time its name was struck off from the Register of Companies. In support of its contentions, the Applicant Company has placed on record its financial statements, GST registration, PAN details and other documents evidencing its business activities and banking operations. The Applicant Company has further undertaken that, upon restoration of its name, it shall file all pending statutory documents, including financial statements and annual returns, along with the prescribed fees and additional fees, as applicable.

10. Learned Counsel for the Applicant Company submitted before this Tribunal that the name of the Applicant Company was struck off on account of non-filing of financial statements and annual returns for the financial years 2014-15, 2015-16 and 2016-17. It was further submitted that the default occurred due to the death of a key Director and professional negligence; however, the Company continued to remain operational and carried on its business activities.

11. In view of the above facts and the material available on record, we are of the considered view that it would be just, equitable and fair in the interest of justice to allow the Applicant Company to rectify its defaults and restore its name in the Register of Companies maintained by 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 two weeks from the receipt of the duly certified copy of this Order, with the following directions:

(i) The RoC, Jammu & Kashmir and Ladakh, 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 RoC, Jammu & Kashmir and Ladakh, 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 RoC, Jammu & Kashmir and Ladakh, 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 discussion, the **Company Appeal no. 1/Chd/J&K/2026** is **allowed and disposed of.**

Sd/-

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

Sd/-

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

Divya