

**NATIONAL COMPANY LAW TRIBUNAL
JAIPUR BENCH**
(through web-based video conferencing platform)

Item No. 205
Appeal No. 11/252(3)/JPR/2026
Under Section 252(3) of
Companies Act, 2013

In the matter of:

Sanjay Jain and Anr. (VNA Estates Pvt. Ltd.) Appellant

Versus

**Union of India, Ministry of Corporate Affairs, through Registrar of
Companies Jaipur and Anr.** ...Respondent

**Coram: HON'BLE MS. REETA KOHLI, JUDICIAL MEMBER
HON'BLE MS. KAVITA BHATNAGAR, TECHNICAL MEMBER**

PRESENT: -

For the Appellant : Naresh Kumar Sejvani, Adv.
For the ROC : J. R. Meena, DRoC

ORDER

1. This Appeal has been filed in the matter of *VNA Estates Pvt. Ltd.* ('Appellant Company'), through its directors, namely Mr. Sanjay Jain and Mr. Ankit Jain ('Appellants') under Section 252(1) of the Companies Act, 2013, ('Act') praying for the restoration of the Company's name in the Register of Companies maintained by RoC, Jaipur ('RoC').
2. It is stated that the RoC struck off the name of the Company from the Register of Companies due to not in operation or not carrying in business, as the company was not filing the statutory returns. Consequently, the name of the Company was struck off and notice under section 560 was issued on 31.12.2010, a copy of which is enclosed and marked as Annexure-A.

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3. It is stated that the Appellant Company was incorporated as a Private Limited Company on 25.10.2000 with CIN No. U45201RJ2000PTC016710). The Authorised Share Capital is Rs. 30,00,000/- and Paid-Up Share Capital is Rs. 300/-. The registered office is situated at C-60 Talwandi, Kota, Rajasthan, which is within the territorial jurisdiction of this Tribunal.
4. It is further submitted that the Appellants have already taken the Bonafide steps towards the regularization of the statutory compliances of the company and, in furtherance thereof have also prepared the draft financial statements, accounts and other requisite statutory documents pertaining to the pending financial years. Copies of the draft financial statements for the FY 2008-09 to 2024-26 are annexed and marked as Annexure-9 to Annexure-26 respectively.
5. The RoC has filed its reply, in which it has been stated that the company has not made statutory filing since incorporation and due to non-filing of statutory returns by the Company, the competent authority drew an opinion that the Company was not carrying on business or in operation. Further, it is submitted that as per provision of section 560 of the Companies Act, 1956 after the expiry of the prescribed time period and on non-receipt of the response within prescribed time from the company and the public, a notice (under section 560) was issued by the Registrar of Companies, Rajasthan reflecting the name of the company as strike off.

Sd/-

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6. We have heard the submissions of the Appellant Company and have perused the documents placed on record. The provisions pertaining to the restoration of the name of the Company are provided in Section 252(3) of the Companies Act, 2013, which, inter alia, includes that if a company is carrying on its business or is in operation or otherwise it is just that the name of the company be restored, this Tribunal can order the RoC to restore the name of the company in the Register of Companies.
7. The Appellant Company through its unaudited provisional statements/ draft unaudited financials for the financial years from 2008-09 to 2025-26 has been able to establish that it was in operation prior to the date of Strike off i.e., 30.03.2011.
8. Further, the RoC in its report has stated that it struck off the Company as the company was not carrying in business or in operation and has not filed annual returns and financial statements. In light of the facts presented and in the interest of achieving a fair and just resolution, we find that the restoration of the company, despite its default, serves the best interest of the company. This is particularly so, even though the company failed to file its annual returns and financial statements. However, the same can be compensated by way of requisite late filing fees as prescribed under the Companies Act, 2013.

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9. The Financial statements for the years 2008-2009 to 2025-2026 have been enclosed with the Appeal, indicating that the Company has been in continuous operation and is committed to fulfilling its statutory obligations.
10. Accordingly, this Appeal is allowed and the restoration of the Appellant Company's name, i.e. *VNA Estates Pvt. Ltd.*, in the Register of Companies maintained by the RoC, is hereby ordered subject to prior submission to the RoC of physical copies of financial statements for the intervening period, **from the financial year 2008-09 till date**, for the satisfaction of the RoC in respect of the format and requisite content of the said financial statements besides complying with the provisions of the Act. Further, the restoration of the Company's name in the Register of Companies maintained by the ROC Jaipur, is subject to the payment of costs jointly by Company and its officers as tabulated hereunder:

Description	Details
Financial Years of Non-Compliance	2008-2009 to 2024-2025
Total Number of Defaulted Years	17 years
Cost per Financial Year	Rs. 10,000/-
Total Cost Calculation	Rs. 1,70,000/-

11. Thus, this order will be subject to payment of cost of Rs. **1,70,000/-** to be paid in the Online Miscellaneous fee account of Ministry of Corporate Affairs, within

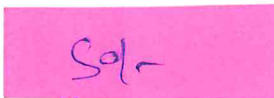
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three weeks from the receipt of the duly certified copy of this order. In the event of any liabilities being determined in respect of the Company by any authorities, including the Income Tax Department, they may proceed in this regard, in accordance with applicable law.

12. This Appeal is disposed of on the terms directed above. The RoC shall give effect to this order after ensuring compliance of tendering of cost. The Company is directed to file all the required documents and shall fulfil all other relevant statutory compliances, in accordance with law within 30 days from the restoration of its name in the Register of Companies maintained by the RoC. Consequent to the restoration of the name of the Company, it shall be deemed to be operational in all respects, as if the name of the Company had not been struck off under Section 248 of the Companies Act, 2013. The RoC is directed to mark the DIN of the directors of the Company as 'Active'.

13. Certified copies of this order be communicated by the Registry to the Appellants and the Registrar of Companies, Jaipur.


(Kavita Bhatnagar)
Technical Member


(Reeta Kohli)
Judicial Member

June 18, 2026