

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

CP No.34/Chd/Chd/2026

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

IN THE MATTER OF:

BIHARI BUILDERS & INFRASTRUCTURE PRIVATE LIMITED

Registered Office:
SCO 104-105-106, Ground Floor, Sector 34-A,
Chandigarh – 160036
CIN U45200CH2008PTC031262

APPLICANT COMPANY

VERSUS

Registrar of Companies, Punjab & Chandigarh,
Corporate Bhawan, Plot No. 4-B, Sector 27-B,
Chandigarh,
E-mail : roc.chandigarh@mca.gov.in

RESPONDENT

Order pronounced on: 30.06.2026

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

PRESENT :

For the Applicant : Mr G.S. Khara, Advocate
For the Income Tax Dept. : Mr Varun Issar, Sr. Standing Counsel
For the RoC : Mr Krishan Paul Dutt, AROC

ORDER

The present Application has been filed on 14.04.2026 by **Bihari Builders & Infrastructure Private Limited**, (hereinafter referred to as “Applicant Company”) 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”), seeking for restoration of the name of the Applicant Company on the Register of Companies maintained by the Registrar of Companies, Punjab and Chandigarh (hereinafter referred to as the “RoC/Respondent”).

FACTS OF THE CASE:

2. The Applicant Company, having CIN U45200CH2008PTC031262, was incorporated on 10.06.2008 under the provisions of the erstwhile Companies Act, 1956. The registered office of the Applicant Company is situated at SCO 104-105-106, Ground Floor, Sector 34-A, Chandigarh-160036. The Applicant Company was incorporated with the objects of undertaking infrastructure development, real estate development, construction, project management and allied activities as set out in its Memorandum of Association.

3. It is submitted that the Applicant Company had acquired substantial immovable property measuring approximately 12 Kanal 11 Marla along with other land parcels situated in Village Kandla, adjoining Mohali Airport. It is further submitted that due to prolonged civil litigation concerning the said property, severe financial distress and personal hardship faced by the

management, the Applicant Company could not continue its operations and comply with statutory filing requirements. It is stated that the litigation concerning the Applicant Company's land concluded subsequently, and the Applicant Company continues to hold valuable immovable assets and subsisting rights and liabilities. Therefore, restoration of the name of the Applicant Company is sought to protect its legal and proprietary interests and to enable it to regularise its statutory compliances.

Report of the RoC:

4. The RoC has filed a report stating that the Applicant Company had failed to file its statutory financial statements and annual returns for the prescribed period and, therefore, action was initiated under Section 248 of the Act for removal of the name of the Applicant Company from the Register of Companies. After following the prescribed procedure and issuance of statutory notices, the name of the Applicant Company was struck off from the RoC and published in the Official Gazette. It is, however, submitted by the RoC that if restoration is considered by this Tribunal, appropriate directions may be issued to the Applicant Company to file all pending statutory documents along with payment of requisite filing fees, additional fees and penalties, if any, as prescribed under the Act. *Vide* Order dated 21.05.2026, Mr Krishan Paul Dutt, AROC, submitted that the only observation of RoC is that the Applicant Company may be directed to file the actual/final balance-sheets and annual returns, for which the Ld. Counsel for the Applicant Company undertakes to file on behalf of the Applicant Company after revival of its name.

Report of the Income Tax Department:

5. The Income Tax Department (hereinafter referred to as the “ITD”) has filed its report stating that Bihari Builders & Infrastructure Private Limited (PAN: AADCB5075C) is assessed with Ward 5(5), Chandigarh. It is reported that no outstanding demand is pending against the Applicant Company and no proceedings are pending as of this date. The Department has, however, prayed that the interest of the Revenue may be safeguarded and the Applicant Company be directed to comply with the provisions of the Income Tax Act, 1961 and discharge any demand, if found payable in future. Furthermore, *vide* Order dated 21.05.2026, Mr Varun Issar, Ld. Standing Counsel for the ITD submitted that they **have no objection since there is no outstanding demand** or any proceeding pending against the Applicant Company.

FINDINGS:

6. We have considered the submissions made by the Learned Counsel for Applicant Company and perused the material available on record, including the reports filed by the RoC and the ITD. We have also perused the relevant provisions of the Act and the Rules made thereunder.

7. It is to be noted that sub-section (3) of Section 252 of the Act, inter alia, provides that the Tribunal may order restoration of the name of a company if it is satisfied that the company was carrying on business or was in operation at the time its name was struck off, or otherwise if it is just that the name of the company be restored to the Register of Companies.

8. In the present case, the material placed on record demonstrates that the Applicant Company possesses valuable immovable properties and has subsisting rights and interests which require protection through restoration of its corporate status. The existence of such assets and the explanation furnished regarding the circumstances leading to non-filing of statutory documents indicate that restoration of the name of the Applicant Company would be necessary to protect its legal rights and enable it to comply with statutory requirements. Further, **the ITD has not reported any objection to the restoration of the Applicant Company.** Therefore, this Tribunal is of the considered view that it would be just, equitable and in the interest of justice to restore the name of the Applicant Company.

9. In view of the above facts and circumstances of the case, we are of the view that it would be just, equitable, and fair in the interest of justice to restore the original name of the Applicant Company to the Registrar of Companies.

10. Accordingly, in the 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 Company, 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, Punjab and Chandigarh, shall restore the original status of the Applicant Company as if the name of the Applicant 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 fees/fines as decided by the Registrar of Companies, Punjab and 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, Punjab and Chandigarh, within a period of 30 (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 shall 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 Applicant 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 Applicant 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;

11. Accordingly, the Company Petition bearing No. **CP No.34/Chd/Chd/2026** is **allowed** and **disposed** of.

Sd/-
SHISHIR AGARWAL
Member (Technical)

Sd/-
KHETRABASI BISWAL
Member (Judicial)
Gitesh