

IN THE NATIONAL COMPANY LAW TRIBUNAL
AHMEDABAD
COURT – 2

ITEM No.302
Co.Appeal/26(AHM)2025

Proceedings under Section 252 of Co.Act,2013

IN THE MATTER OF:

Anil Mistry
(Aanishka Construction Private Limited
V/s
Registrar of Companies Gujarat

.....Applicant

.....Respondent

Order delivered on: 10/07/2026

Coram:

Mrs. Chitra Hankare, Hon'ble Member(J)
Dr. Velamur G Venkata Chalapathy, Hon'ble Member(T)

ORDER

This case is fixed for pronouncement of order

The order is pronounced in open court vide separate sheet.

-SD-

DR. V. G. VENKATA CHALAPATHY
MEMBER (TECHNICAL)

-SD-

CHITRA HANKARE
MEMBER (JUDICIAL)

**IN THE NATIONAL COMPANY LAW TRIBUNAL
AHMEDABAD
DIVISION BENCH
COURT – II**

Co. Appeal No. 26/AHM/2025

(In the matter of Section 252(3) of the Companies Act, 2013)

In the matter of :

Anil Mistry

S/o Chandulal Mistry
B/501, Tirth Villa, New Ranip,
Opp. Ganeshkunj Tenament, Pa
rt-2
Digvijaynagar, Ahmedabad
Gujarat -382470

.... Appellant

Versus

The Registrar of Companies

(Gujarat , Dadra & Nagar Haveli)
ROC Bhavan, Opp. Rupal Park Society,
B/h Ankur Bus Stop, Naranpura,
Ahmedabad- 380013

.... Respondent

Order Pronounced on 10/07/2026

CORAM:

**MRS. CHITRA HANKARE
HON'BLE MEMBER (JUDICIAL)**

**DR. V.G. VENKATA CHALAPATHY
HON'BLE MEMBER (TECHNICAL)**

Appearance:

For the Appellant:	Mr. Vinit Nagar, Advocate
For the RoC :	Ms. Ishani Pandya, Dy. ROC
For the Income Tax :	Mr. Aman A Mir, Advocate

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L v

Sd/-

J U D G M E N T

1 The Company Appeal is filed under Section 252(3) of the Companies Act, 2013 ('the Act') for restoration the name of struck off Company Aanishka Construction Private Limited seeking following reliefs:

- a) *To pass an order of restoration of the name of the Company i.e. Aanishka Construction Private Limited in the register of companies maintained by the office of Registrar of Companies, Gujarat at Ahmedabad in the interest of the Company and its Stakeholders;*
- b) *To pass an such order by which the Registrar of Companies, Gujarat at Ahmedabad change the status of the Company from 'Strike off' to 'Active' so that the company can comply with the due compliance and can able to file its financial statements and annual returns for all the preceding financial years and;*
- c) *To give such directions and make such provisions as it deems fit which has the effect of putting the company and all other persons in the same position as if the name of the company had not been struck*

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Sd/-

off from the register of companies and;

- d) To permit the company to hold its Annual General Meeting of the preceding years, immediately upon restoration, to transact the ordinary business thereat including the adoption of financial statements so that all the overdue returns and financial statements can be filed thereafter.*

2 The averment made by the Appellant are summarized as under :

- I. That the Company is a Private limited company and incorporated on 16.11.2010 under the provisions of Companies Act, 1956 bearing CIN No. U45200GJ2010PTC062927. The registered office is at 24, Laxmi Chambers, Navjeevan Press Road, Opp. Old Gujarat High Court, Ahmedabad, Gujarat-380014.
- II. The Authorised Share Capital of the Company is Rs. 1,00,000/- divided into 10,000 Equity shares of Rs. 10/- each. Paid up share Capital of the Company is Rs. 1,00,000/- divided into 10,000 equity shares of Rs. 10/- each.

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III. There are four Directors in the company viz. (i) Mr. Mahendra Atamarambhai Solanki (ii) Mr. Anilbhai Chandulal Mistry (iii) Hasmukh Arvindbhai Thakkar (iv) Satish Amratlal Patel. The main object of the Company is stated in Clause -III A of the Memorandum of Association of the Company. The Board of Directors of the Company has actively carried out the business operations and has never discontinued the business of the company. It can be recognized through the financial statements of the company for the F.Y. 2018-19, 2019-20, 2020-21 and 2021-22.

IV. It is submitted that due to non-filing of statutory returns the name of the company from the Register of Companies maintained by ROC, Gujarat at Ahmedabad was strike off. The company is a going concern and carrying on its business activities. The company was holding Financial Asset in the form of Investments. The company made investments

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in Minal Industries Limited in the form of Equity shares in FY 2018-19, FY 2019-20, FY 2020-21 & FY 2021-22 for Rs. 10,28,16,143 (each), if the name of the company is not restored in the register of companies, then the shares of the said company will remain unclaimed and will be transferred to Investor Education and Protection Fund (IEPF) under Section 125 of the Companies Act, 2013. It is also submitted that company have subsisting financial obligations, in the form of loans. The Company needs to discharge the loans. Therefore, in order to pay off its liabilities and protect the interest of its creditors and stakeholders, company needs to be restored. The Appellant undertakes to file all the statutory pending returns as per provisions of Companies Act, 2013 alongwith statutory filing fee, additional fee as per Section 403 of the Act r.w Companies (registration Offices and fees) Rules, 2014.

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- V. The Registrar of Companies (hereinafter referred to as "ROC", Gujarat Ahmedabad issued a public notice bearing no. ROC/AHMD/248(5) STK-7/PUB/3 in STK-7 dated 25th October, 2019 under Section 248(5) of the Companies Act, 2013 r.w Rule 9 of the Companies (Removal of Names of the Companies from the Register of Companies) Rules, 2016.
- VI. The ROC, Gujarat had issued notice under Section 248(1) on the ground that the Company have not been carrying on any business or operation for a period of two immediately preceding financial years and have not made any application within such period for obtaining the status of dormant company under Section 455 and thereafter has published a public notice in notices Form STK-5 dated 6th September, 2019.

3 The present Appeal is filed within the limitation period as stipulated by Section 252(3) of the

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Companies Act, 2013. Vide order dated 21.11.2015, notice(s) were issued upon ROC and Income Tax Department. Pursuant to that the Ld. Counsel for the Income Tax Department and Deputy ROC appeared and filed their replies.

4 Reply of Respondent/ROC:

ROC in its reply submitted list of Directors with DIN status & Designations, List of Shareholders with number of shares holding. It is submitted that due to failure in filing of its statutory returns immediately preceding financial years and within such period for obtaining the status of a dormant Company, hence, the name of the Company viz. Aanishka Construction Private Limited CIN U45200GJ2010PTC062927 has been considered for striking off in a *suo moto* action under the provisions of Section 248(1) (c) of the Companies Act, 2013 and also in pursuance of the circular issued by the MCA from time to time. The public notice STK-5 was published on 06.09.2019 and in absence of any representation against the proposed strike off action, the Registrar struck off the

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name of the Company on 25.10.2019.

5 Reply of the Income Tax Department

Ld. Counsel Mr. Aman Mir appeared on behalf of the Income Tax Department and filed its report stating that no outstanding demand has been found in the case of Aanishka Construction Private Limited.

6 Deputy ROC Ms. Ishani Pandya appeared and submitted that they have no objection on revival subject to filing of all pending Annual Returns and Balance Sheets the same is recorded vide order dtd. 02.07.2026.

Observations:

7 We have heard Ld. Counsel for the Appellant as well as Representative of the ROC and Ld. Counsel for the Income Tax Department and after perusal of the material documents on record, the report of the RoC, Gujarat and after going through the provisions of Section 252 (3) of the Companies Act, 2013, we are of the view that the Company is in existence and it is a going concern and the name of the Company can be

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restored in the Register of Companies as maintained by RoC, in view of the above we pass following order:

ORDER

- i. The Registrar of Companies, Gujarat the Respondent herein, is directed to restore the original status of the appellant 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 status of appellant company from 'struck off' to 'Active' subject to the compliance of following conditions within 30 days from the date of this order.
- ii. The Appellant Company is directed to file all pending statutory document(s) along with prescribed fees/additional fee/fine as decided by ROC within 30 days from the date on which its name is restored on the Register of Companies by the ROC.
- iii. The Company shall clear/settle all outstanding dues, liabilities, and demands payable to the

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Income Tax Department, if any in accordance with law. Any further non-compliance with any of the regulations by the applicant/s will be dealt with accordingly with any penal provisions that would be available to the regulators under their law.

- iv. The Company's representatives who has filed the Company appeal on behalf of the appellant Company, is directed to personally ensure compliance of this order.
- v. The restoration of the Company's name is also subject to the payment of Rs. 30,000/- (Rupees Thirty Thousand only) through online payment in www.mca.gov.in under miscellaneous fee by mentioning particulars as "Payment of cost for revival of company pursuant to orders of Hon'ble NCLT in Co. Appeal No. 26 of 2025.
- vi. The Appellant is directed to deliver a certified copy of this order with Registrar of Companies, Gujarat within thirty days of the receipt of this order.
- vii. On such delivery and after due compliance with the above directions, the Registrar of Companies,

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Gujarat is directed to publish the order in the Official Gazette under his office name and seal;

- viii. This order is confined to the violations, which ultimately led to the impugned action of striking off the name of the Company, and it will not come in the way of Registrar of Companies, Gujarat to take appropriate action(s) in accordance with law, for any other violations/Offences, if any, committed by the appellant company prior to or during the period the name of the Company remained struck off.
- ix. The Co. Appeal No. 26 of 2025 is allowed and stands disposed of with the above said directions.

Sd/-

DR. V. G. VENKATA CHALAPATHY
MEMBER (TECHNICAL)

vc

Sd/-

CHITRA HANKARE
MEMBER (JUDICIAL)