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**NATIONAL COMPANY LAW TRIBUNAL  
AHMEDABAD BENCH  
AHMEDABAD**

**Co. Appeal No. 73/252/NCLT/AHM/2018**

Coram: **Hon'ble Ms. MANORAMA KUMARI, MEMBER JUDICIAL**

**ATTENDANCE-CUM-ORDER SHEET OF THE HEARING OF AHMEDABAD  
BENCH OF THE NATIONAL COMPANY LAW TRIBUNAL ON 28.03.2018**

Name of the Company: Hasmukh Sheth  
(Cat Cosmetics and Healthcare Pvt Ltd.)  
V/s.  
Registrar of Companies, Ahmedabad

Section of the Companies Act: Section 252 (3) of the Companies Act, 2013

<u>S.NO.</u>	<u>NAME (CAPITAL LETTERS)</u>	<u>DESIGNATION</u>	<u>REPRESENTATION</u>	<u>SIGNATURE</u>
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1.

2.

**ORDER**

None present for the Appellant. None present for the ROC.

Order pronounced in the open court. Vide separate sheets.

*Manori*  
**MANORAMA KUMARI  
MEMBER JUDICIAL**

Dated this the 28th day of March , 2018.

**BEFORE NATIONAL COMPANY LAW TRIBUNAL  
AHMEDABAD BENCH**

**Co. Appeal No. 73/252/NCLT/AHM/2018**

**In the matter of:**

Mr. Hasmukh Sheth,  
Member of  
M/s. Cat Cosmetics And Healthcare  
Private Limited,s  
Residing at Lalita Kunj,  
Plot No. 6, Nutan Laxmi Soc,  
Rd.No.10, Juhu Vile Parle (W),  
Mumbai-440049  
Maharashtra

: Appellant.

Versus

Office of Registrar of Companies,  
(Gujarat, Dadra & Nagar Haveli),  
ROC Bhavan, Opp: Rupal Park,  
Naranpura,  
Ahmedabad-380013.

: Respondent.

Order delivered on 28<sup>th</sup> March, 2018.

**Coram: Hon'ble Ms. Manorama Kumari, Member (J).**

**Appearance:**

Mr. Ajit Singh Tawar, learned Advocate for the Appellant.  
None present for Registrar of Companies.

**ORDER**

1. By way this Appeal is filed under Section 252(3) of the Companies Act, 2013, the Appellant herein seeks for restoration of

*Ajit Tawar*

name of the Company, M/s. CAT Cosmetics And Healthcare Private Limited, in the Register of Companies maintained by the Registrar of Companies, Gujarat, Ahmedabad ["ROC" for short].

2. The facts in brief, which necessitated the Appellant to file this Appeal, are as follows;

2.1. It is stated that the ROC vide Public Notice No.ROC/STK/5A/ dated 25.4.2017 issued in Form No. STK-5 followed by Notice No. ROC/AHMD/248(5)/STK-7/PUB/3 dated 25.10.2017 issued under sub-section (5) of Section 248 of the Companies Act, 2013, has struck off the name of the Company from the Register of Companies inter alia on the ground that the Company has 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.

2.2. The Appellant has submitted that the Company is operational from the date of its incorporation and it never became defunct, and it has assets and corresponding liabilities; and the Company had been regular in filing various returns till 2009-10, however thereafter the Company inadvertently could not file its various returns as required under the Act.

*Johnson*

2.3. The Appellant has filed along with the Appeal, copies of the Audited Balance Sheets for the financial year ended from 31<sup>st</sup> March, 2011 to 31<sup>st</sup> March, 2017; copies of Tax invoices of purchases and sales; copy of bank account statement; copies of Acknowledgement of Income Tax Returns for the Assessment Years 2011-12 to 2017-18; affidavits showing status of Director and Bank Account, etc.

3. Upon issuance notice, the ROC has filed Representation 13<sup>th</sup> March, 2018 through his Deputy Registrar wherein he has denied the allegations and contentions raised in the Appeal, and represented that as the Company has failed to file its statutory returns since financial year 2011, the ROC has initiated action under Section 248(1) of the Companies Act, 1956 and by issuance of final notice dated 25<sup>th</sup> October, 2017 which was published in the Official Gazette of Government of India the name of the Company was struck off.

4. This Appeal is filed by the Appellant under Section 252(3) of the Companies Act and he, being a Member, is entitled to file it seeking restoration of the name of the Company. Therefore, this Appeal is maintainable. The Company, M/s. CAT Cosmetics And Healthcare Private Limited, was struck off on 25<sup>th</sup> October, 2017 from the Register of Companies and the same was published in the Gazette of India. This Appeal was filed on 7<sup>th</sup> February, 2018. Therefore, this Appeal is within time.

*J. Kumar*

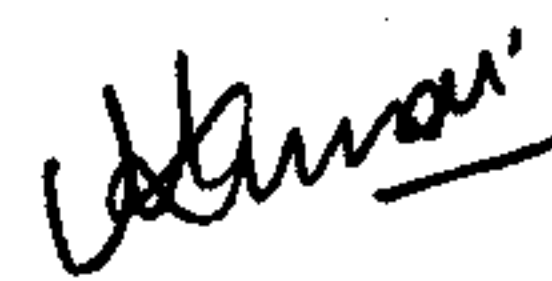
5. From the material available on record, the only reason for striking off the name of the Company, M/s. CAT Cosmetics And Healthcare Private Limited,, is that the Company has failed to file Annual Returns and Balance Sheets with the Registrar of Companies since the financial year 31.3.2011 onwards.
6. The material on record also goes on to show that the Company is an ongoing concern and has been doing business. The Registered Office of the Company is situated at Infinity Tower, Satellite, Ahmedabad, Gujarat.
7. Considering all the aforesaid aspects, this Tribunal is of the considered view that it is just and equitable to restore the name of the Company, M/s. CAT Cosmetics And Healthcare Private Limited,, in the Register of Companies maintained by the ROC, Gujarat, Dadra & Nagar Haveli, and to remove the defects of disqualification if any as Directors, imposed under Section 164(2) of the Companies Act, 2013.
8. In view of the above, the instant Appeal is allowed directing the Registrar of Companies, Gujarat, Dadra & Nagar Haveli to restore the name of the Company in the Register of Companies upon Appellant's complying with the following conditions;

*Kanani*

- (i) The Appellant shall file all over due statutory returns with fee and additional fee as required under the Companies Act;
- (ii) The Appellant shall publish a Notice in leading newspapers circulating in the District as well as in the Official Gazette of the Government of India with regard to the restoration of the name of the Company in the Register of Companies maintained by the Office of the Registrar of Companies, as per the draft notice approved by the Registrar of Companies at the expenses of the Appellant;
- (iii) The Appellant shall also pay an amount of Rs. 25,000/- to the Ministry of Corporate Affairs by way of Demand Draft drawn on Nationalised Bank towards the cost incurred by the Government in striking off the name of the Company within 3 (three) weeks from the date of this order.

9. The Appeal stands disposed of accordingly.

Signature:



**Ms. Manorama Kumari,  
Member (Judicial)**

Rmr..