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**NATIONAL COMPANY LAW TRIBUNAL  
AHMEDABAD BENCH  
AHMEDABAD**

**Co. Appeal No. 78/252/NCLT/AHM/2017**

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 27.02.2018**

Name of the Company: Snehal Mukesh Joshi  
(Sattva Interiors Pvt Ltd)  
V/s.  
ROC, Gujarat

Section of the Companies Act: Section 252 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 Appellant. None present for ROC.

Order pronounced in open Court. Vide separate sheets.

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**MANORAMA KUMARI  
MEMBER JUDICIAL**

Dated this the 27th day of February , 2018.

**BEFORE NATIONAL COMPANY LAW TRIBUNAL  
AHMEDABAD BENCH**

**Co. Appeal No. 78/252/NCLT/AHM/2017**

**In the matter of:**

Mr. Snehal Mukesh Joshi,  
Shareholder of  
M/s. Sattva Interiors Private Limited,  
23, Chandravati Society,  
Maninagar,  
Ahmedabad-380028

: Appellant.

Versus

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

: Respondent.

Order delivered on 27<sup>th</sup> February, 2018.

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

**Appearance:**

Mr. Vipul Khandar, on behalf of Khandar & Associates, learned  
FCA for the Appellant.

None present for Registrar of Companies.

**ORDER**

1. By way of this Appeal, a Shareholder of M/s. Sattva Interiors Private Limited, seeks for restoration of the name of the Company, which was struck off from the Register of Companies by

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the Registrar of Companies, Gujarat, Dadra & Nagar Haveli, ["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 8<sup>th</sup> May, 2017 issued in Form No. STK-5 followed by Notice No. ROC/AHMD/248(5)/STK-7/PUB/3 dated 25<sup>th</sup> October, 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.

3. The Appellant has submitted that the ROC has struck off the Company's name from the Register of Companies due to defaults in statutory compliances, namely failure to file Financial Statements and Annual Returns for the period 2008-09 to 2016-17. The Appellant has further submitted that the company did not receive any show cause nor was it afforded any opportunity of being heard before the company's name was struck off; and the accounts of the Company were prepared and audited and the Chartered Accountant

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who was engaged to perform the task of filing the returns with the Office of the ROC did not reveal the said fact to the Directors of the Company.

4. On Notice being issued and order of notice being served on the ROC, the ROC filed Representation dated 4<sup>th</sup> January, 2018 wherein while denying the allegations made and contentions raised in the Appeal, the ROC has represented that the Company has failed to file its statutory returns viz., Balance Sheets and other returns with the ROC since incorporation and hence the name of the Company has been struck off.

5. The Appellant in pursuance of the order of this Tribunal has filed copies of Financial Statements; copies of Acknowledgements of Income Tax Return for Assessment Years 2012-13 to 2017-18 and copies of Bank Account Statement along with Affidavit dated 22<sup>nd</sup> February, 2018.

6. This Appeal is filed by the Appellant under Section 252(3) of the Companies Act and he being a Shareholder is entitled to file the Appeal seeking restoration of the name of the Company. Therefore, this Appeal is maintainable. The Company, M/s. Sattva Interiors 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

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of India. This Appeal was filed on 28<sup>th</sup> November, 2017. Therefore, this Appeal is within time.

7. From the material available on record, the only reason for striking off the name of the Company, M/s. Sattva Interiors Private Limited, is that the Company has failed to file Annual Returns and Balance Sheets with the Registrar of Companies since incorporation.
8. 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 Chandravati Society, Maninagar, Ahmedabad.
9. 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. Sattva Interiors 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.
10. In view of the above, the instant Appeal is allowed and the Registrar of Companies, Gujarat, Dadra & Nagar Haveli, is directed to restore the name of the Company in the Register of Companies upon Appellant's complying with the following conditions;

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- (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. 10,000/- 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.

11. The Appeal stands disposed of accordingly.

Signature: 

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

Rmr..