

IN THE NATIONAL COMPANY LAW TRIBUNAL
NEW DELHI
BENCH - III

Appeal No.-244/252/ND/2018 ✕

CORAM: SHRI R.VARADHARAJAN, MEMBER (JUDICIAL)

DR. V.K.SUBBURAJ, MEMBER (TECHNICAL)

IN THE MATTER OF SECTION 252 OF THE COMPANIES ACT, 2013.

IN THE MATTER OF:

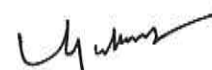
SCIENCE PYRAMID PUBLICATIONS PRIVATE LIMITED

(Appellant Company)

VERSUS

THE REGISTRAR OF COMPANIES

(Respondent)



MEMO OF PARTIES:

**SCIENCE PYRAMID PUBLICATIONS PRIVATE LIMITED,
Through its Director Ravindra Kumar Pal,
Registered Office:
632, Ground Floor,
Mirza Wali Gali,
Lado Sarai,
New Delhi- 110030.**

...Appellant

VERSUS

**THE REGISTRAR OF COMPANIES
4th Floor, IFCI Towers,
Nehru Place, New Delhi - 110019**

...Respondent

For the Appellant : Mr. Karanveer Jindal, Advocate

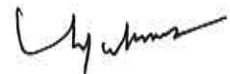
**For the Respondent/RoC : Ms. Aparna Mudiam, Assistant Registrar of
Companies**

**For Income Tax
(Upon notice by tribunal) : Ms. Lakshmi Gurung
(Standing Counsel for Income Tax Deptt.)**

ORDER

Delivered on: 28 .08.2018

1. This is an appeal which has been preferred u/s 252 of the Companies Act, 2013 by the Appellant Company in relation to an order of striking off the name of the Appellant Company passed by the Respondent with effect from 07.06.2017 under the provisions of Section 248 of the Companies Act, 2013. Learned counsel for the Appellant represents that the Appellant Company was incorporated under the provisions of Companies Act, 1956 and has its registered office at 632, Ground Floor, Mirza Wali Gali, Lado Sarai, New Delhi- 110030. The Company is engaged in the business of printing and publishing and distributing books including scientific books and has been carrying on the said business even as of today. Learned counsel for the Appellant represents that the Company has been filing its income tax returns with the Income Tax Authorities regularly. However, despite the abovementioned compliance with the appropriate regulatory authority, compliance in relation to the provisions of Companies Act, 2013 with the Respondent RoC by filing annual returns and financial statements have not complied with and that the said omission is not mala fide.



2. Upon notice to the Registrar of Companies, the RoC has filed its affidavit on 28.03.2018 saying that the present company was struck off by the office of respondent because of the fact that as per the records of the office of respondent neither the company was carrying on any operation for a period of two immediately preceding financial years nor nor had it obtained the status of a dormant company under Section 455 of the Companies Act, 2013.

3. Upon notice ordered to the Income Tax Department, the Department has not filed its report and the right to file reply has been closed by the Registrar in his hearing on 05.07.2018.

4. We have considered the plea of the Appellant and the representations of RoC. It is evident from the plea of the Appellant that it admits the default and does not question the due process undertaken by the RoC in striking off the name of the Appellant Company as envisaged under Section 248 of the Companies Act, 2013. The Appellant is seeking restoration of its name in the register as maintained by RoC relying on the ground that the Appellant as of date is carrying on the business for which it was incorporated. In order to sustain the said plea, the Appellant has placed

before us the following evidences:



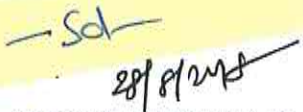
- i. Acknowledgement of Income Tax payments made and returns filed for the assessment year 2016-17 and 2017-18.
 - ii. Certified true copy of annual accounts for the financial year ended 31st March 2012 upto 31st March 2017.
 - iii. Rent agreement for the registered office premises from 01.10.2017 upto 31.08.2018.
5. A perusal of the documents filed by the Appellant Company and the arguments made by the counsel indicate that the Company has not filed that annual accounts with the ROC from the inception of the Company. Though the Company has averred in its petition that the Company has filed income tax returns regularly, it is argued by the Learned Standing counsel for IT that the Company has not filed the IT returns from the inception of the Company and has filed the tax returns for the AY 2016-17 and 2017-18 only on 03.03.2018 i.e. well after the Company has been struck off from the rolls of the ROC.

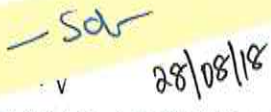
The lease rental documents for the registered office is only from 01.10.2017 to 31.08.2018. There is no indication about the lease details for the period prior to 01.10.2017. Though this is said to be a publishing



company, the appellant has not produced sufficient evidence to prove its publication of books including scientific literature.

In view of the above reasons the Tribunal is not inclined to order revival of the Company and the appeal is dismissed.


(DR. V.K.SUBBURAJ)
MEMBER (TECHNICAL)


(R.VARADHARAJAN)
MEMBER (JUDICIAL)

Deepak