

NATIONAL COMPANY LAW TRIBUNAL : NEW DELHI

COURT-III

Appeal No.217/2017

IN THE MATTER OF:

Mirchi Networks (P) Limited

.. PETITIONER

SECTION :

Under Section 252 (1)

Order delivered on 22.1.2018

Coram :

R. VARADHARAJAN,  
Hon'ble Member (Judicial)

For the Petitioner/Applicant : Mr. CS Divesh Goyal, Advocate

For the Respondents :  
For the Intervener : Ms. Easha Kadian, Standing Counsel,  
For Income tax Deptt.

ORDER

Learned authorized representative for the petitioner is present and represents that reply of the Respondent ROC as such has not been received despite repeated directions given by this Tribunal on 28.11.2017.

Perusal of the said order dated 28.11.2017 shows that the ROC was given 4 weeks time for filing its report/observations with an advance copy of reply to be made available to the Ld. Counsel for the petitioner but record reveals that the said order has not been complied with by the ROC. However, as far as Income tax Department is concerned, it is represented by the Ld. Standing Counsel appearing for the Income tax Department that the report has been duly filed and perusal of the report shows that the Company which has



*Contd.*

been struck off has been regular in filing Income Tax Returns for the past several years including the last filed before the Income tax Department for the assessment year 2016-2017 on or before the due dates. Ld. authorized representative for the petitioner states that on the date of striking off, the Bank statement as issued by the ICICI Bank, Sagar Pur, New Delhi which is available at Page No.208-267 shows operation of the accounts and thereby the operations of the Company.

Ld. authorized representative also points out that prior to striking off, the Company had also applied for GST and the same was granted which is evidenced at page No.190 enclosed as Annexure-N to the Petition and the 'Returns under GST Act has also been duly filed with the concerned Authority.

Ld. Counsel for the authorized representative also points out that Income tax Return which has been filed by the petitioner for the financial years which has been enclosed and since the Company is a running Company all along and at the time of striking off has been complying with the other statutory formalities it is a fit case for restoration of the name of the Company in the Register of the Companies as maintained by the Registrar.

Taking into consideration the provisions of Section 252 as well as all the overwhelming evidences placed in order to establish that <sup>the</sup> ~~at this~~ Company was a running Company and carrying operations at the time of striking off, this Petition is allowed and the name of the Company is restored subject to Terms & conditions. Detailed order to follow.

- Sd/-  
(R. VARADHARAJAN)  
MEMBER (JUDICIAL)