



IN THE NATIONAL COMPANY LAW TRIBUNAL

KOLKATA BENCH-II

KOLKATA

Appeal No. 232KB/2022

An appeal under section 252(1) of the Companies Act, 2013;

In the Matter of:

Trilok Sales Private Limited

.....Struck Off

In the Matter of;

**Income Tax Officer Ward 9 (1), Kolkata at Aaykar Bhawan,P-7,
Chowringhee Square, 7th Floor, Kolkata-700069, West Bengal.**

.....Appellant/Petitioner

-versus-

- 1. The Registrar of Companies, West Bengal, having its office at Nizam Palace, 2nd MSO Building, 2nd Floor, 234/4, Acharya Jagdish Chandra Bose Road, Kolkata-700020.**
- 2. M/s Trilok Sales Private Limited, a company incorporated under the Companies Act,1956 and having its Registered Office at 10 Digamber Jain Temple Road Kolkata-700007.**
- 3. Sabir Ali residing at Andulia, Uttar Para, Kirtipur-I , Barasat, North 24 Pargana- 743202.**
- 4. Mala Gharami, residing at Adarshpally, Ashoka Nagar, North 24 Pargana- 743222.**



.....Respondents

Date of Hearing: 20/12/2022

Date of Pronouncement: 26/12/2022

Coram:

Mr. Bidisha Banerjee, Member (Judicial)

Mr. Balraj Joshi, Member (Technical)

Appearances (via video conference):

Mr. Arun Kumar Mishra, Adv : For the Appellant

ORDER

Per: Balraj Joshi, Member (Technical)

1. This is an appeal preferred by Income Tax Officer, Ward 9(1), Kolkata under section 252(1) of the Companies Act, 2013 for restoration of the name of the company **Trilok Sales Private Limited** in the Register of Registrar of Companies, West Bengal.
2. Learned Counsel for the appellant appears. No one from the Office of the ROC West Bengal appears.
3. Court notice was issued to the Respondent and to the Company. Affidavit of service proving service of notice is filed. We are satisfied with proper delivery of notice. However, there is no representation by the directors of the Struck Off Company.
4. The Appellant contends that the name of the Respondent Company had been struck off by the ROC, West Bengal, in compliance of the provisions under section 248(1) of the Companies Act, 2013 thereby the name of the Respondent Company had been removed from the Register of Companies with effect from **30.06.2017** and the said company was dissolved without winding up.
5. The Appellant further contends that the proceedings under Section(s) 147 of the Income Tax Act, 1961 are pending for the Assessment Year(s) 2017-2018 against the company and during the pendency of proceedings, the name of the Respondent Company had been struck off. Aggrieved by the order of striking of the name of the



Company, this application filed by the Income Tax Officer praying for restoration of the Respondent Company to the Register of Registrar of Companies and further to rectify the Master Data by modifying the status from ‘**struck off**’ to ‘**active**’.

6. Notices were issued to the Respondent, ROC, West Bengal has filed his report submitting that it has no objection to the application being allowed.
7. Upon hearing the arguments advanced on the side of the Appellant, we are satisfied that the name of the Respondent Company is required to be restored to the Register of Companies since proceedings under Section(s) 147 of the Income Tax Act, 1961 for the Assessment Year(s) 2017-2018 are pending. In these circumstances, if name of the company is not restored it would cause great prejudice to the Appellant and loss of Revenue to the exchequer.
8. In the result, the appeal is allowed by restoring the name of the Company in the Register of Registrar of Companies, West Bengal with a direction to modify the status of the Company from ‘struck off’ to ‘active’ within 30 days from the date of receipt of this order.
9. **Appeal No. 232/KB/2022 is allowed and disposed of.**
10. There shall be no order as to costs.
11. Urgent certified copy of this order, if applied for, be supplied to the parties upon compliance of all requisite formalities.

Balraj Joshi
Member (Technical)

Bidisha Banerjee
Member (Judicial)

Order Signed on the 26th day of December , 2022.

PJ