IN THE NATIONAL COMPANY LAW TRIBUNAL
NEW DELHI COURT – V
DIVISION BENCH

COMPANY APPEAL NO. 133/252/ND/2024

Under section 252 of the Companies Act, 2013 read with Rule 87A of the National Company Law Tribunal (Amendment) Rules, 2017

IN THE MATTER OF:

1. **DEPUTY COMMISSIONER OF INCOME TAX, CIRCLE-7(1), DELHI**
   Having his office at
   C.R. Building, I.P. Estate,
   New Delhi - 110002 **...Appellant**

Versus

1. **REGISTRAR OF COMPANIES, DELHI**
   Having his office at:
   4th Floor, IFCI Tower,61, Nehru Place,
   New Delhi – 110019 **...Respondent No. 1**

2. **FORTIS HOSPITAL MANAGEMENT LTD.**
   Registered Add: Escorts Heart Institute & Research Centre, Okhla Road,
   New Delhi – 110025
   Email : secretarial@fortishealthcare.com **....Respondent No. 2**

3. **Anurag Kalra, Director**
   Registered Add: Escorts Heart Institute & Research Centre, Okhla Road,
   New Delhi – 110025 **.... Respondent No. 3**

4. **Rahul Ranjan, Director**
   Registered Add: Escorts Heart Institute & Research Centre, Okhla Road,
   New Delhi – 110025 **.... Respondent No. 4**

5. **Preetinder Singh Joshi, Director**
   Registered Add: Escorts Heart Institute & Research Centre, Okhla Road,
   New Delhi – 110025 **.... Respondent No. 5**

Order Delivered on: 08.05.2026

CORAM:

SHRI MAHENDRA KHANDELWAL
HON'BLE MEMBER (JUDICIAL)

MS. ANU JAGMOHAN SINGH
HON'BLE MEMBER (TECHNICAL)

PRESENT:

For the Applicant	**:**	Adv Puneet Rai,SSC, Adv Ashvini Kr, Adv Rishabh Nangia, Adv Nikhil Jain, Adv Pratham Aggarwal, Adv Gibran Naushad
For the Respondent	**:**	
For the ROC	**:**	Adv Niti Khanna, Ms. Saudarya Vats, Ms. Jyoti Khurana, Mr. Aakash Sharma, Advs.

ORDER

1. The present Appeal has been filed by the Appellant, Deputy Commissioner of Income Tax, Circle – 7(1), Delhi, under the provisions of Section 252 of the Companies Act, 2013, seeking restoration of the name of the Company, Fortis Hospital Management Ltd., which was struck off by the Registrar of Companies, Delhi (Respondent No. 1) vide Public Notice No. ROC-DELHI/248(1)/STK-7/6217 dated 29.10.2019.

2. **SUBMISSION BY THE APPELLANT**

   i. The Respondent Company, Fortis Hospital Management Ltd., was incorporated under the provisions of the Companies Act, 1956 on 09.04.2008 and registered with the Registrar of Companies, Delhi (Respondent No. 1). The registered office of the Company as per the Ministry of Corporate Affairs records at Annexure A-1 is situated at Escorts Heart Institute and Research Centre Okhla Road, New Delhi, Delhi, India, 110025.

   ii. The Appellant submitted that an Assessment Order dated 18.03.2025 was passed under Section 147 read with Section 144 of the Income Tax Act, 1961 for Assessment Year 2020–21, along with a Demand Notice issued under Section 156 of the said Act, whereby a total

outstanding demand of Rs. 31,29,640/- has been raised against the Respondent Company as placed on record.

iii. The Appellant submitted that during the course of proceedings initiated under the Income Tax Act, 1961, it came to the knowledge of the Appellant that the name of the Respondent Company had already been struck off from the Register of Companies by the Registrar of Companies, Delhi (Respondent No.1) vide notice in Form No. STK – 7 bearing No. ROC/DELHI/248(1)/STK-7/6217 dated 29.10.2019.

iv. The Appellant submitted that, even after the name of the Respondent Company was struck off under Section 248 of the Companies Act, 2013, the liability of the Respondent Company to comply with statutory obligations, including filing of returns and compliance with notices and proceedings under the Income Tax Act, 1961, continues in terms of Section 250 of the Companies Act, 2013.

v. The Appellant submitted that the present Appeal is maintainable under Section 252(1) of the Companies Act, 2013 and is within limitation, in view of the decision of the the Hon'ble Supreme Court in Suo Motu Writ Petition (Civil) No. 3 of 2020, whereby the period from 15.03.2020 to 28.02.2022 has been excluded for the purposes of limitation. The Appellant further submitted that it is a creditor of the Respondent Company within the meaning of Section 252(3) of the Companies Act, 2013, on account of Income Tax liability arising against the Respondent Company.

vi. The Appellant submitted that in view of the aforesaid facts and circumstances, the name of the Respondent Company be restored to the Register of Companies as it would be just and equitable and in public interest.

3. This Tribunal, vide order dated 10.07.2024, directed issuance of notice to the Respondents for filing their response and appearance. Thereafter, service to Respondents by way of publication was permitted to the Appellant vide order dated 18.09.2024. In compliance of the said order,

the Appellant effected service by way of publication and filed an affidavit of service on record. Despite service, none appeared on behalf of Respondent Nos. 2 to 5 and they were proceeded ex parte vide order dated 09.07.2025. Subsequently, the Appellant was directed to place on record the assessment order and demand notice and, in compliance thereof, the same were filed.

4. **CONTENTIONS OF RESPONDENT (RoC)**

(i) The Registrar of Companies (RoC), (Respondent No.1), submitted that as per its extant instructions, it generally does not oppose appeals filed by the Income Tax Department for restoration of the name of the Company as recorded in order dated 11.03.2026.

ANALYSIS

5. Heard the Ld. Counsel for the Appellant as well as Ld. Counsel for the RoC. All pleadings including the Appeal, affidavits and documents placed on record by the Appellant have been perused.
6. The copy of the Assessment Order dated 18.03.2025 passed u/s 147 read with Section 144 of the Income Tax Act, 1961 for Assessment Year 2020-21, along with the Demand Notice u/s 156 of the said Act, reflecting the total outstanding demand of Rs. 31,29,640/- is placed on record.
7. The RoC submitted before this Tribunal that as per their instruction, generally they do not oppose the appeal filed by the Income Tax Department for restoration of the name of the company, as recorded in the order dated 11.03.2026.
8. At this juncture, it will be advantageous to examine the requirement of Section 252(1) of the Companies Act, 2013 insofar as grant of relief to the Appellant is concerned. The Section 252(1) of the Act is reproduced below for better appreciation:

"252. Appeal to Tribunal. –

(1) *Any person aggrieved by an order of the Registrar, notifying a company as dissolved under Section 248, may file an appeal to the Tribunal within a period of three years from the date of the order of the Registrar and if the Tribunal is of the opinion that the removal of the name of the company from the register of companies is not justified in view of the absence of any grounds on which the order was passed by the Registrar, it may order restoration of the name of the company in the register of companies :....."*

9. The issue of limitation arises for consideration. In this regard, it is observed that in view of the order of the Hon'ble Supreme Court in Suo Motu Writ Petition (Civil) No. 3 of 2020, whereby the period from 15.03.2020 to 28.02.2022 stands excluded for the purposes of limitation, and considering the date of striking off i.e., 29.10.2019, the present Appeal is held to be within limitation under Section 252(1) of the Companies Act, 2013."

10. In light of above, we are of a view that the Appellant is an aggrieved person in respect of Respondent No. 2 under Section 252(1) of the Companies Act, 2013 and thus entitled to seek restoration of name of the Respondent No. 2 with the RoC.

11. Considering the facts and circumstances of the present case, we are of the considered view that it is "just and proper" to restore the name of the company to the Register of Companies as maintained by the RoC, so that the Income Tax Department can recover tax dues.

12. The Appeal is, therefore, **allowed.** The RoC is, therefore, directed to restore the name of the Respondent Company in their Register and also proceed to take such other and further penal action against the respondents in accordance with the statutory provisions.

13. We, however, make it clear that this Tribunal has only directed restoration of the name of the Respondent Company in the Register of Companies maintained by the RoC on the basis of averments made in the appeal and in no way endorse or have adjudicated about their

entitlement to recover which shall be adjudicated by the department subject to the laws of limitation governing such recoveries. Compliance be made by the RoC within 30 days.

Sd/-

(ANU JAGMOHAN SINGH)

MEMBER (TECHNICAL)

Sd/-

(MAHENDRA KHANDELWAL)

MEMBER (JUDICIAL)