IN THE NATIONAL COMPANY LAW TRIBUNAL PRINCIPAL BENCH NEW DELHI

COMPANY APPEAL NO. 40/252(ND)/2026

ORDER UNDER SECTION 252(3) OF THE COMPANIES ACT, 2013

IN THE MATTER OF:

We Four Furnitures Private Limited

SFS-G-49, Jasola, Sector-7,
Delhi-44, India, 110025
Email: siraj14j(@gmail.com

...Appellant

Versus

Registrar of Companies, Delhi

8th Floor, Lok Nayak Bhawan,
Khan Market.
New Delhi-110003
roc.delhicentral@mea.gov.in **...Respondent No. 1**

&

Union of India

Ministry of Finance, Department of Revenue,
Through Department of Income Tax,
C/o Principal Chief Commissioner of Income Tax,
I.P. Estate, New Delhi —110001 **...Respondent No. 2**

CORAM:

JUSTICE ANUPINDER SINGH GREWAL
(HON'BLE PRESIDENT)

SHRI RAVINDRA CHATURVEDI
(HON'BLE MEMBER TECHNICAL)

APPEARANCES

For the Appellant : Mr Prashant Sharma, Mr. Ashish Middha, Advs.

For the RoC : Ms. Shankari Mishra, Adv.

For the IT Dept. : Mr. Ruchir Bhatia SSC, Mr. Pratyaksh Gupta, JSC along with Mr. Himanshu Dutt, Adv.

ORDER DELIVERED ON: 30.07.2026

ORDER

1. This Company Appeal has been filed under Section 252 (3) of the Companies Act, 2013 (**Act**), by the Appellant Company, namely, **We Four Furniture Private Limited,** bearing CIN: U36101DL2003PTC122090, seeking restoration of its name in the Register maintained by the Registrar of Companies (**Respondent No. 1/RoC**), NCT of Delhi-I . The following prayers have been made in the application:

   "1. Allow the instant Company Appeal.

   2. It is prayed that directions may please be given, in the facts and circumstances stated above, it is humbly prayed that this Hon'ble Tribunal may graciously be pleased to issue notice to the Opp. Party and after hearing the parties allow the Company Appeal directing the Registrar of

Companies, Delhi-1, Opp. Party to restore the name of the Appellant Company on the Register of Companies maintained by the Registrar of Companies as if its name had not been struck off from the rolls of the Register.

3. Pass such other order/orders direction/directions as may deem just and proper in terms of Section 252(3) of the Companies Act, 2013."

Brief facts of the case as stated in the application:

2. The Appellant Company, i.e. M/s **We Four Furniture Private Limited** bearing CIN: U36101DL2003PTC122090, was incorporated on 04.09.2003 under the Companies Act, 1956, having its registered office situated at SFS-G-49 Jasola Sector-7, New Delhi -44 Delhi, India. The Authorized share capital of the Company is Rs.1,00,000/- (Rupees One Lakh Only) divided into 10,000 number of equity shares of Rs. 10/- (Rupees Ten each) and the Issued, Subscribed & Paid Up Capital of the Company is Rs. 100,000/- (Rupees One Lakh Only) divided into 10,000 number of equity shares of Rs. 10/- (Rupees Ten each).

3. The object of the appellant company was to carry on the business of manufacturing, buying, selling, reselling, importing, and exporting all kinds of Furniture.

4. As per the record, the directors of the Appellant Company are as follows:

Sr. No.	DIN	Name	Address
1	02052389	SIRAJUDDIN SHAHABUDDIN	D-178, Street - 14, Zakir Nagar, New Delhi
2	02046817	ALLAUDDIN	D-178, Street - 14, Zakir Nagar, New Delhi
3	02052366	MERAJUDDIN	D-178, Street - 14, Zakir Nagar, New Delhi
4	02052376	SALAHUDDIN SHAHABUDDIN	D-178, Street - 14, Zakir Nagar, New Delhi
5	01830675	Late. SHAHABUDDIN SAIFI	D-178, Street - 14, Zakir Nagar, New Delhi

5. That the Appellant Company has filed the Annual Returns and Financial Statements with the Registrar of Companies, up to the financial year ending 31.03.2013.

6. The RoC issued notice in the form STK-1 in the year 2017 under section 248(1) of the Companies Act, 2013. Thereafter, a public notice in Form STK-5 was issued on 28.04.2017 providing an opportunity to respond. As no response was received the name of the company was struck off under Section 248(1)(c) of the Companies Act, 2013 read with Rule 9 of the Companies (Removal of Names of Companies from the Register of Companies) Rules, 2016 vide Notice in Form STK-7 dated 30.06.2017.

7. Aggrieved by the action of striking off its name from the Register of Companies pursuant to the notice dated 30.06.2017 issued by the Respondent, the Appellant has filed the present Appeal seeking restoration on the following grounds:

- The Appellant submits that the Registrar of Companies erred in striking off the name of the Company under Section 248(5) of the Companies Act, 2013, despite the Company being active and carrying on business and operations at the relevant time.
- The Appellant contends that the impugned action is vitiated by violation of the principles of natural justice, as no show cause notice or opportunity of hearing was allegedly afforded to the Company or its Directors prior to striking off its name from the Register of Companies.
- It is the case of the Appellant that the default was confined to non-filing of the Financial Statements and Annual Returns for the Financial Years 2013-14 to 2015-16 and the same was neither deliberate nor wilful. According to the Appellant, the Directors had entrusted the statutory compliances to an external professional agency and were under the bona fide belief that all requisite filings had been duly completed.
- The Appellant submits that, notwithstanding the lapse in filing statutory returns with the Registrar of Companies, the Company had continued to comply with its obligations under the Income Tax Act, 1961 by regularly filing its Income Tax Returns, thereby evidencing that the Company was operational.

- The Appellant further submits that the Company possessed valuable immovable property situated at Plot No. 147, Block-A, Sector-63, Noida, which had been leased to a third party. Owing to the lessee's default in payment of rent and failure to vacate the premises, the Company was constrained to initiate proceedings before the Sub-Divisional Magistrate, Noida, and that it ultimately regained possession vide order dated 26.08.2022. It is contended that the said dispute adversely affected the Company's business operations.
- The Appellant asserts that the Company continued to maintain its bank account and incurred business-related expenses, as reflected in the bank statements placed on record, which demonstrate that the Company remained in operation.
- It is further submitted that the Appellant, vide undertaking dated 12.06.2026 stated that the Financial Statements for the relevant financial years had been duly prepared and approved by the Board of Directors, and the Appellant is ready and willing to file all pending Financial Statements and Annual Returns for the Financial Years 2013-14 to 2024-25 along with the prescribed filing fees, additional fees and any other charges as may be applicable under the Act and the rules made thereunder. This undertaking shall be binding upon the Appellant Company, its successors, and assignees.

- The Appellant contends that the present Appeal has been filed within the period of limitation prescribed under Section 252(3) of the Companies Act, 2013 and, therefore, is maintainable.
- The Appellant submits that the Company continues to hold assets, has ongoing business interests, and its restoration is necessary to enable it to carry on its lawful business and discharge its statutory obligations.
- It is lastly contended that restoration of the Company's name is warranted under Section 252(3) of the Companies Act, 2013, as the Company was carrying on business or was otherwise in operation at the time of its striking off and, in any event, it is just and equitable that its name be restored to the Register of Companies to prevent irreparable prejudice to the Company, its Directors, and its shareholders.

8. Vide order dated 07.05.2026, this Adjudicating Authority directed the Appellant to issue notice upon the Respondents and file its five year action plan. The order dated 07.05.2026 is extracted below:

ORDER

1. Heard, Mr. Prashant Sharma, Ld. Counsel appearing on behalf of the Petitioner.
2. Issue notice to Respondent(s). The petitioner is directed to serve notice on the Respondent(s) by all modes and file proof and affidavit of service within one week. Reply affidavit shall be filed within one week from the date of receipt of notice.
3. Petitioner is directed to file five year action plan before the next date of hearing.
4. List the matter on **16.07.2026**.

9. An affidavit of service was uploaded on the DMS e-portal on 15.05.2026 in compliance with the order. The Action Plan for the financial years 2026-27 to 2030-31 has also been filed, and the same is annexed at Annexure-4 of CA-124/2026.

10. The Respondent No. 1, i.e., ROC, has filed its reply on 10.06.2026, and the Income Tax Department has filed its reply cum affidavit on 01.07.2026 on the DMS e-portal.

Submissions made by Respondent No. 1/RoC:

11. The Respondent No.1/RoC in its reply, has set out the reasons for striking off the name of the Appellant Company under Section 248 of the Companies Act, 2013. The relevant portion of the reply is reproduced hereunder:

> 4.That the company was incorporated on 04/09/2003 and available in the MCA21 portal indicate that the last Annual Return and Balance Sheet submitted by the company to this office, before it was considered to be struck off, pertain to the financial year that ended on 31/03/2013. Moreover, no subsequent documents had been filed by the company with this office to obtain the status of a "Dormant Company" under Section 455 of the Companies Act, 2013. Hence,
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> this office had reasonable cause to believe that the company was not in operation, and therefore, the name of the company was considered for striking off from the Register of Companies.

7. That the Respondent most respectfully submits that the action of striking off of the present Company was legal and justified and was the result of the operation of the law, as the company was not carrying on any operations for a period of two immediately preceding financial years (as indicated by non-filing of the financial statements of the Company for two or more years).

8. It is seen in the petition that the appellant has contended that no opportunity to show cause, however record reveals that notice under section 248(1) was duly issued for intimation.

9. The Respondent further submits that the present petition filed under Section 252(3) of the Companies Act, 2013 cannot be used to challenge the legality or procedural validity of the strike-off action undertaken by the Registrar of Companies. The Companies Act specifically provides under Section 252(1) that any person aggrieved by the order of the Registrar notifying a company as dissolved under Section 248 may prefer an appeal before the Hon'ble Tribunal within a period of three years from the date of the order of the Registrar.

10. However, in the present matter, the name of the company was struck off around 9 years ago and no appeal under Section 252(1) challenging the strike-off action of the Registrar was ever preferred within the prescribed limitation period. Instead, the company has filed the present petition under Section 252(3), which is a separate remedy meant for restoration of the name of the company and not for challenging the validity of the strike-off process undertaken by the Registrar. Therefore, the present petition, insofar as it seeks to question the action of strike-off undertaken by the ROC after due process of law cannot be sustained.

9. As per the information provided by the Petitioner, it is observed as under:

Sr. No.	Particulars	Remarks
1.	**Revenue from Operations**	As per Profit & Loss A/c attached. F.Y. 2013-14 showing Revenue as Rs.541517/- F.Y. 2014-15 showing Revenue as Rs. 1786524/- F.Y. 2015-16 showing Revenue as Rs. NIL/- F.Y. 2016-17 showing Revenue as NIL F.Y. 2022-23 showing Revenue as Rs. NIL F.Y. 2023-24 showing Revenue as NIL F.Y. 2024-25 showing Revenue as NIL **Note: On perusal of petition received, it has been found in the enclosed financial statement there was no auditor report attached with the financials.**
2.	**Audited Financial Statement**	Not submitted with Petition.
	Bank Statement	Submitted with the petition for the period of 01.04.2013 to 30.06.2017 and 01.04.2023 to 31.03.2026.

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12. The Respondent submitted that the challenge to the legality of the strike-off action ought to have been made under Section 252(1) within the prescribed period of three years, and such relief cannot be sought in a petition under Section 252(3) of the Companies Act, 2013.

13. Further, it has been submitted on behalf of the RoC that petitioners may be directed to prove before the Adjudicating Authority that the Company was carrying on business & was in operation at the time of strike-off. Moreover, if the application for restoration of name is considered, the applicant company be directed to file all pending annual returns and balance sheets of the subject company with the Registrar of Companies along with requisite additional fees as per law.

14. The Appellant has filed its rejoinder to the reply filed by the RoC on 29.06.2026 on the DMS e-portal wherein it has stated as follows:

- The Reply filed by the Respondent does not effectively controvert the material averments made in the Appeal and overlooks subsequent filings made by the Appellant, including the application for early hearing along with a five-year action plan, copies of invoices, and a service affidavit filed in compliance with the directions of this Tribunal.

- The Respondent has failed to consider material facts demonstrating that the Appellant Company was in operation, including its ownership of immovable property, continuous filing of Income Tax Returns, maintenance of bank accounts, and proceedings relating to its property before the competent revenue authorities.

- The Appellant pointed out that although the Respondent has correctly stated the date of incorporation in the MCA records, the Reply inadvertently mentions the date of incorporation as 07.09.2013, whereas the correct date is 04.09.2003, which is stated to be a typographical error.

- The Appellant disputed the Respondent's objection regarding the due opportunity afforded before striking off the Company's name. It is further contended by the Appellant Company that neither the Company nor its Directors were served with the notice in Form STK-1 under Section 248(1) of the Companies Act, 2013, and that mere publication of Form STK-5 on the MCA website does not substitute the requirement of actual service in compliance with the principles of natural justice.

- The Appellant contended that the Respondent has erroneously relied upon Section 252(1) of the Companies Act, 2013. submitting that the present proceedings have been instituted under Section 252(3), which provides an independent remedy for restoration of a company's name within a period of twenty years and is not governed by the limitation prescribed under Section 252(1). Reliance was placed upon the decision of the Hon'ble NCLAT in Tahir Vasanali Isani v. Registrar of Companies, Goa, Daman & Diu.

- The Appellant has further submitted that the financial statements, Income Tax Return acknowledgements, bank statements, and other supporting documents placed on record establish the continued existence and operations of the Company and that any pending statutory compliances would be completed upon restoration of its name.

- Lastly, it was submitted that the non-filing of statutory returns was neither deliberate nor mala fide, but attributable to reliance on external professionals, and that restoration of the Company's name would be just and equitable so as to enable the Appellant to regularize all pending statutory compliances in accordance with law.

Submissions made by Respondent No.2/Income Tax Department:

15. The Income Tax Department by way of an affidavit has made the following observations:

2. At the outset, it is respectfully submitted that

Name & Pan No of the Company	Status of Income Tax Demand (Year & Section for which demand exists)	Status of Pending Proceedings (Assessment/Appeal/Prosecution/Writ Petitions etc.
M/s We Four Furniture's Pvt Ltd. (AAACW4920C)	No outstanding demand as on date.	No proceedings are pending in the case of assessee company.

Findings and Analysis:

16. We have heard the submissions advanced by the learned counsel appearing for the parties, perused the pleadings and the documents placed on record, and make the following observations:

a) **Continued Ownership of Valuable Immovable Property**: The Appellant has placed on record documents to demonstrate that it is the owner of an immovable property situated at Plot No. 147, Block-A, Sector-63, Noida, Uttar Pradesh. The Appellant Company has ultimately regained possession of the property pursuant to the order dated 26.08.2022 passed by the Sub-Divisional Magistrate, Dadri, Gautam Buddha Nagar. ~~Noida~~.

b) **Income Tax Compliance** – The Appellant has placed on record acknowledgements of the Income Tax Returns filed up to Assessment Year 2025-26. The continued filing of Income Tax Returns over successive assessment years lends support to the contention that the Company remained operational and continued to comply with its obligations under the Income Tax Act, notwithstanding the defaults in filing Annual Returns and Financial Statements before the Registrar of Companies. The same is also evidenced by the affidavit filed by the Income Tax Department.

c) **Bank Transactions and Business Operations** – The Appellant has also placed on record copies of its bank statements and invoices in support of its contention that the Company continued to carry on business activities.

d) **Explanation for Non-filing of Statutory Returns** – The Appellant has explained that the failure to file the Annual Returns and Financial

Statements for the relevant financial years was neither deliberate nor actuated by any mala fide intention. It has been submitted that the Directors had entrusted the statutory compliances to an external professional agency and were under the bona fide belief that the requisite statutory filings had been duly completed. The Appellant has further undertaken to file all pending statutory documents together with the prescribed filing fees, additional fees and other charges, if any, upon restoration of the Company's name.

e) **Intention to Continue Business** – Pursuant to the directions issued by this Adjudicating Authority, the Appellant has placed on record a five-year Action Plan indicating its intention to continue and revive its business operations. The filing of the projected business plan, coupled with the undertaking furnished by the Appellant to regularise all statutory compliances, reflects a bona fide intention to continue the corporate entity and carry on its legitimate business in accordance with its objects.

f) **No Allegation of Fraud or Illegal Activity** – There is no material available on record to indicate that the Appellant Company has been incorporated or utilised for any fraudulent, unlawful or illegitimate purpose. The restoration sought is primarily to enable the Company to regularise its statutory compliances, manage its assets, continue its lawful business activities and discharge its statutory obligations.

17. At this juncture, it is relevant to examine Section 252(3) of the Companies Act, 2013, which empowers this Tribunal to restore the name of a Company if it is satisfied that the Company was carrying on business or was in operation at the time of striking off, or that it is otherwise just to do so. Section 252(3) of the Act is reproduced below for better appreciation:

252. Appeal to Tribunal.—

(1)…

(2)…

(3) If a company, or any member or creditor or workman thereof feels aggrieved by the company having its name struck off from the register of companies, the Tribunal on an application made by the company, member, creditor or workman before the expiry of twenty years from the publication in the Official Gazette of the notice under sub-section (5) of section 248 may, if satisfied that the company was, at the time of its name being struck off, ***carrying on business or in operation or otherwise it is just that the name of the company be restored to the register of companies, order the name of the company to be restored to the register of companies****, and the Tribunal may, by the order, give such other directions and make such provisions as deemed just for placing the company and all other persons in the same position as nearly as may be as if the name of the company had not been struck off from the register of companies.*

A plain reading of Section 252(3) of the Companies Act, 2013 show that the provision confers power upon this Tribunal to restore the name of the company to the Register of Companies maintained by the Registrar of Companies. Such power can be exercised before the expiry of twenty years of publication of notice of striking off published under Section 248(5) of the Act. The Appeal is well within the limitation period of 20 years as the strike-off happened in 2017. From perusal of the record, it is established that the name of the Company was struck off by RoC vide Notice bearing No. ROC-DEL/248(5)/STK-7/2879 dated 30.06.2017, in the Gazette of India at serial no. 22203.

18. Further, during the course of hearing on 16.07.2026, the Ld. Counsel appearing for the ROC submitted that they have no objection if the present appeal is allowed.

19. We also take note of the submission of the Respondent that, in the event restoration is allowed, the Appellant Company should be directed to file all pending statutory returns and financial statements together with the requisite filing fees and additional fees in accordance with law. The Appellant has unequivocally undertaken before this Tribunal that it shall comply with all such statutory requirements in accordance with law.

20. Having regard to the totality of the facts and circumstances of the present case, particularly the continued ownership and management of valuable immovable property, the filing of Income Tax Returns up to Assessment Year 2025-26, the bank transactions and business documents evidencing continued operations, the proceedings undertaken in relation to the Company's leased property, the five-year Action Plan placed on record, the undertaking to complete all pending statutory compliances, and there being no allegation of fraud or unlawful activity against the Appellant Company, we are satisfied that this is a fit case for restoration in the interest of justice.

21. We have also considered the submissions of the Applicant that the company shall pursue the objects of the MOA and AOA as may be prescribed to run the company and not for any other object like selling away the property or liquidation.

22. Accordingly, the **Appeal is allowed**. This shall, however, be subject to completion of all pending statutory compliances in accordance with the provisions of the Companies Act, 2013 and all other applicable laws.

ORDER

23. Considering the facts and circumstances of the present case, the restoration of the name of the Appellant Company, We Four Furnitures Private Limited, in the Register of Companies maintained by the Respondent is hereby ordered, subject to the following directions:

    i. The name of We Four Furnitures Private Limited (CIN: U36101DL2003PTC122090) shall stand restored in the Register of Companies maintained by the Respondent, Registrar of Companies, Delhi, as if the name of the Appellant Company had not been struck off under Section 248 of the Companies Act, 2013.

    ii. The restoration of the Appellant Company's name, i.e., We Four Furnitures Private Limited, in the Register of the Respondent is subject to payment of cost of Rs. 3,00,000/- (Indian Rupees Three Lakhs only), to be paid to the Prime Minister's National Relief Fund, within thirty (30) days from the date of this Order, and proof of such payment shall be filed with the Respondent;

    iii. Upon compliance with the aforesaid direction, The Registrar of Companies, South Delhi-I (Respondent) is directed to restore the name of the Appellant Company, in the register of Companies and carry out all consequential actions like changing the status of the company from “Struck Off” to “Active”;

    iv. The Appellant Company is directed to file all pending statutory documents, including Financial Statements and Annual Returns in default, along with the prescribed fee/additional fee/fine as prescribed under the Companies Act, 2013, within forty-five (45) days from the date on which its name is restored on the Register of Companies by the Respondent.

v. The Appellant Company is directed to submit a certified copy of this Order to the Respondent, Registrar of Companies, South Delhi-I, within thirty (30) days of receipt of this Order;

vi. The Appellant Company shall comply with the provisions of the Income Tax Act, 1961 and the Central Goods and Services Tax Act, 2017, including the filing of any pending returns, statements, compliances, if any, pertaining to the period during which its name remained struck off;

vii. This Order is confined to the violations which ultimately led to the impugned action of striking off the name of the Appellant Company, and shall not preclude the Respondent taking appropriate action(s) in accordance with law, for any other violations/offences, if any, committed by the Appellant Company prior to or during the striking off of its name from the Register of Companies by the Respondent.

viii. It is clarified that the ROC, Delhi, shall be at liberty to carry out its independent due diligence and to call upon the Appellant to complete all requisite compliance, in accordance with the provisions of the Companies Act, 2013, Rules and Regulations framed thereunder or any other applicable law, before restoration of the name of the Company. The ROC shall be at liberty to call upon any records/information/documents from the Appellant Company, which it deems fit for the restoration of the name of the company. All necessary fees, taxes as applicable, are to be paid, including any past statutory and financial dues.

ix. This Order shall not be construed as granting any exemption to the Appellant Company from complying with its statutory obligations under the applicable laws, including but not limited to the Income Tax Act, Labour Laws and any other applicable enactments. It is further clarified that this Order shall not be construed as extinguishing or dispensing with any liability of the Appellant Company towards its creditors, including banks, statutory authorities, Government departments or any other person. Any liability subsisting against the Company shall be discharged in accordance with law.

x. It is, however, made clear that restoration of the name of the Appellant Company under this Order shall not, by itself, operate as a condonation of the past defaults committed by the Appellant Company or its directors, nor shall it absolve the directors or officers of the Appellant Company of any liability, penalty, or consequence that may have accrued or become enforceable under the Act, including under Section 248(7) thereof, for the period during which the Appellant Company remained struck off.

24. Accordingly, the present appeal i.e. **Company Appeal/40/ND/2026**, stands **allowed** in the aforesaid terms.

25. The Registry is directed to communicate a copy of this Order to all the parties forthwith.

Sd/-
(ANUPINDER SINGH GREWAL)
PRESIDENT

Sd/-
(RAVINDRA CHATURVEDI)
MEMBER (TECHNICAL)