

**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**DIVISION BENCH, COURT – 1, AHMEDABAD**



ITEM No.302  
Appeal/5(AHM)2025

**Under Section 252 of Co. Act, 2013**

**IN THE MATTER OF:**

Department of Income Tax  
V/s

Jinesh Ginning And Pressing & Ors

.....Applicant

.....Respondent

**Order delivered on: 23/03/2026**

**C O R A M:**

MR. SHAMMI KHAN, HON'BLE MEMBER (J)  
MR. SANJEEV SHARMA, HON'BLE MEMBER (T)

**ORDER**  
**(Hybrid Mode)**

The case is fixed for pronouncement of order. The order is pronounced in the open court, vide separate sheet.

SD /-

**SANJEEV SHARMA**  
**MEMBER (TECHNICAL)**

SD /-

**SHAMMI KHAN**  
**MEMBER (JUDICIAL)**



**IN THE NATIONAL COMPANY LAW TRIBUNAL  
DIVISION BENCH, COURT-1, AHMEDABAD**

**Appeal/5(AHM)2025**

[Co. Appeal under Section 252 (3) of the Companies Act, 2013]

In the matter of:

**DEPARTMENT OF INCOME TAX**

Through Income Tax Officer,  
Ward-2(1)(1), Ahmedabad.

Having office at:

424, 4<sup>th</sup> Floor, Aaykar Bhavan,  
100 ft. Anand Nagar Road, Vejalpur,  
Ahmedabad – 380015, Gujarat

**... Appellant**

**VERSUS**

**1. JINESH GINNING AND PRESSING PRIVATE LIMITED**

31, Vishvaketu Tower 2, IOC  
Petrol Pump, Bodakdev, Satellite,  
Ahmedabad - 380054, Gujarat, India.

**2. REGISTRAR OF COMPANIES (ROC),**

RoC Bhavan, Opp Rupal Park Society  
Behind Ankur Bus Stop, Naranpura  
Ahmedabad – 380013, Gujarat, India

**3. DINESHCHANDRA DWARKADAS PATEL**

(Director as per the last ITR of the Company)  
601, Prayag Residency, Opp. Nirma School,  
Grand Bhagwati Hotel Road,  
Ahmedabad – 380054, Gujarat

**4. RAJENDRA SINH G. ZALA**

(Director as per the last ITR of the Company)  
Panch Hatdi at Patdi, Patdi,  
Surendernagar, 382765 – Gujarat

**5. MANJULABEN DINESHCHANDRA PATEL**

(Director as per the last ITR of the Company  
& as per the details of Ministry of Corporate Affairs)  
601, Prayag Residency, Opp. Nirma



School, Grand Bhagwati Hotel Road,  
Ahmedabad – 380054, Gujarat.

**6. UTPAL DINESHCHANDRA PATEL**

(Director as per the details of Ministry of  
Corporate Affairs)

601, Prayag Residency, Opp. Nirma  
School, Grand Bhagwati Hotel Road,  
Ahmedabad – 380054, Gujarat.

**7. HETAL UTPALKUMAR PATEL**

(Additional Director as per the details of Ministry of  
Corporate Affairs)

601, Prayag Residency, Opp. Nirma  
School, Grand Bhagwati Hotel Road,  
Ahmedabad – 380054, Gujarat.

**... Respondents**

**Order Pronounced on: 23.03.2026**

**C O R A M**

**MR. SHAMMI KHAN, HON'BLE MEMBER (JUDICIAL)**

**MR. SANJEEV SHARMA, HON'BLE MEMBER (TECHNICAL)**

**A P P E A R A N C E :**

For the Income Tax

: Mr. Aman Mir, Sr. Standing Counsel

For the RoC

: Ms. Sayali Gaikwad, for ARoC, Gujarat

For the Respondents

: **R-3 to R-7 already Ex-parte**

**O R D E R**

[Per Bench]

1. The present Appeal is filed by the Appellant/Department of Income Tax, through Income Tax Officer Ward-2(1)(1), Ahmedabad, Having office At: 424, 4<sup>th</sup> Floor, Aaykar Bhavan, 100 ft. Anand Nagar Road, Vejalpur, Ahmedabad – 380015, Gujarat under the provision of Section 252(3) of Companies, Act, 2013 seeking restoration of the name of Respondent No.1 Company, namely i.e. ***M/s. Jinesh Ginning and***



**Pressing Private Limited** which was struck off by the Respondent No.2/RoC on 14.07.2017 due to its failure to file the statutory returns of company for a continuous period of more than two years.

2. The Appellant/Department of Income Tax has sought the following the prayers: -

- i. *That this Hon'ble Tribunal may be pleased to set aside the order dated 14.07.2017 and notification in Official Gazette of India passed/issued by the Registrar of Companies, Ahmedabad and thereby striking off the name of the **Jinesh Ginning & Pressing Private Limited** from the Registrar of Companies; and*
- ii. *That this Hon'ble Tribunal may be pleased to order the Registrar of Companies, Ahmedabad to restore the name of the **Jinesh Ginning & Pressing Private Limited** to the Registrar of Companies; and*
- iii. *That this Hon'ble Tribunal may be pleased to allow the Department of Income Tax to carry out assessment proceedings under Section 147 of the Income Tax Act, 1961;*

OR

- That this Hon'ble Tribunal may be pleased to allow the Department of Income Tax to recover its outstanding dues pertaining to the Company.*
- iv. *That this Hon'ble Tribunal may be pleased to pass any other or further orders as deemed fit in the interest of justice.*

3. The facts of case are narrated as under:-

3.1 The Appellant stated that Respondent No.1 Company was originally incorporated on 04.04.2005, in the name and style of **M/s. Jinesh Ginning & Pressing Private Limited**, having its registered office at 31, Vishvaketu Tower 2, IOC



Petrol Pump, Bodakdev, Satellite, Ahmedabad – 380054, Gujarat, India. Having Corporate Identity No. U17110GJ2005PTC045820 and Registration No. 045820. The said Company was involved in the business of processing of cotton corps and certificate of incorporation was issued by Registrar of Companies (ROC), Ahmedabad. As per the last ITR filed by the Respondent Company for the A.Y. 2011-12, three persons namely Dineshchandra Dwarkadas Patel, Manjulaben Dineshchandra Patel & Rajendra Sinh G. Zala were found assigned as the Directors of the company. As per the information available with master data at the Web Portal of the Ministry of Corporate Affairs, two other persons namely, Hetal Utpalkumar Patel and Utpal Dineshchandra Patel were also found assigned as the Additional Director & Director of the Company, respectively. The Permanent Account Number of the Company is **AACCJ0016G**.

3.2 The Respondent No. 1 i.e. M/s. Jinesh Ginning & Pressing Private Limited was struck off by the Respondent No.2/RoC vide order (STK-7) dated 14.07.2017 (**Annexure A (Colly)**) due to its failure to file the statutory returns of company for a continuous period of more than two years.

3.3 The Appellant stated that the Income Tax Department's reassessment proceedings with respect to Respondent No.1 is pending for the Assessment Year 2016-17 corresponding to Financial Year 2015-16. In view of which, the Company is required to be restored to the Register maintained by ROC.



3.4 The Appellant stated that in view of the instructions issued vide F. No. 225/423/2017/ITA.II dated 29.12.2017 and 18.04.2018 (**Annexure B**) issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, New Delhi. The Income Tax Department is directed to file an application for restoration of 'struck off' companies under following circumstances:

- I. Where the proceedings under Section 143(3)/144/147/153A/153C set aside cases are already in progress; or
- II. Where proceedings under Section 143(3)/144/147/153A/153C are contemplated in near future; or
- III. Where Department Appeals were pending; or
- IV. Where Penalty proceedings already initiated were pending; or
- V. Where prosecution proceedings were initiated/launched
- VI. Where there is pendency of outstanding tax-arrears.

3.5 The Appellant states that a Communication dated 24.02.2025 which took place between Income Tax Department and the Respondent No.2/Registrar of Companies, wherein the department has requested ROC to take up the issue before Hon'ble NCLT, Ahmedabad is annexed as **Annexure C**.



3.6 The Appellant stated that the copy of notice dated 04.04.2024 was issued upon assessee under section 148 of the I.T. Act, 1961 for the Assessment year 2016-17 is annexed as **Annexure D**.

3.7 The Appellant stated that a sanction letter dated 28.03.2023 from Commissioner of Income Tax under Section 151 of the Income Tax Act, 1961 for assessment under Section 147 for the Assessment Year 2016-17 is annexed as **Annexure E**.

3.8 The Appellant stated that the appeal for restoration is required to be filed to protect the legitimate interest of Revenue. It may also be emphasized that the concerned Company apparently committed serious violation or provisions of Income Tax Act and restoration of the company in the Register of Companies would enable the Income Tax Department to take the proceedings to logical conclusion.

4. After issuance of notice, service upon all the Respondents were duly effected, as recorded in the order dated 05.03.2025. On the said date, learned company prosecutor appeared for the Respondent No.2/RoC and sought two weeks more time for filing the report. However, none appeared on behalf of Respondent Nos. 3 to 7. On 17.07.2025, again none appeared on behalf of the Respondent Nos. 3 to 7, while Respondent No.2/RoC appeared and sought further time of two weeks for filing the reply/report. Subsequently, neither any reply was filed nor anyone appeared on behalf of



Respondent Nos. 3 to 7. In view thereof, right to file reply/response of Respondent Nos.3 to 7 was hereby closed. Further, Respondent Nos.3 to 7 were proceeded **Ex-parte**.

5. Thereafter, the Respondent No.2/RoC filed its report/reply on 11.08.2025 vide Inward No. R-361, stating that the Company had failed to file its statutory returns after 31.03.2011 and that due process under Section 248 was followed before striking off the name of the Company. It is further stated that in the event restoration is ordered, the Company may be directed to file all pending statutory returns and compliances.
6. We have heard Mr. Aman Mir, Senior Standing Counsel on behalf of the Appellant/Income Tax Department, Ms. Sayali Gaikwad, ARoC on behalf of the Respondent No.2/RoC, **ex-parte** against Respondent No.3 to 7 and perused the record.
7. It is well settled that the expression “any person aggrieved” under Section 252(3) includes statutory authorities where proceedings under law are pending against the Company. Striking off cannot defeat legitimate statutory proceedings or recovery of lawful dues.
8. From the material placed on record, it is evident that re-assessment proceedings in respect of earlier assessment years are pending. The pendency of such statutory proceedings constitutes sufficient cause for restoration of the company.



9. Restoration under Section 252(3) is not confined to cases where business operations are to be revived but extends to cases where restoration is necessary to enable adjudication of legal liabilities and statutory claims.
10. In view of the above, we are of the opinion that the name of the Respondent No.1 Company is required to be restored to Register of Companies since reassessment proceedings pertaining to Assessment Year 2016-2017 corresponding to Financial Year 2015-16 is pending against the Company. In these circumstances, if name of the Company is not restored it would cause prejudice to the Appellant and result in loss to the public exchequer.
11. Accordingly, the name of M/s. Jinesh Ginning and Pressing Private Limited is ordered to be restored to the Register of Companies maintained by the Registrar of Companies, Gujarat, Dadra & Nagar Haveli.
12. In view of the same, we hereby order as under:-
  - i. The Respondent No.2/Registrar of Companies, Gujarat, is directed to restore the original status of the Respondent No.1 Company **M/s. Jinesh Ginning and Pressing Private Limited** as if the name of the Respondent No.1 Company has not been struck off from the Register of Companies with resultant and consequential actions like changing status of the Respondent No.1 Company from 'Struck Off' to Active.



- ii. The Respondent No.1 Company is directed to file all pending statutory document(s) including Annual Accounts and Annual returns, if any, along with prescribed fees/additional fee/fine as prescribed under the Companies Act, 2013 within 45 days from the date on which its name is restored on the Register of Companies by the RoC, Gujarat (Dadra & Nagar Haveli);
- iii. The Appellant and Respondent No.1 Company is directed to submit a certified copy of this order to the Respondent No.2/RoC within 30 days of the receipt of this order.
- iv. On such delivery and after duly complying with the above directions, the Respondent No.2/Registrar of Companies, Gujarat (Dadra & Nagar Haveli) is directed to, on its office name and seal, publish the order in the official Gazette as well as to update the master data with respect to the active status of the Respondent No.1 Company.
- v. This order is confined to the violations, which ultimately leads to the impugned action of striking off the name of the Respondent No.1 Company, and it will not come in the way of ROC to take appropriate action(s) in accordance with law, for any other violations/offences, if any, committed by the Respondent No.1 Company prior or during the striking off of the company.



- vi. It is clarified that restoration of the Company shall not automatically remove disqualification of directors under Section 164(2) of the Companies Act, 2013 and such consequences shall be governed independently in accordance with law.
- vii. The registry is directed to send the copy of the order to Respondent No.1 Company on its registered address and email.
- 13.** The **Appeal No. 5 of 2025** stands allowed and disposed of as per the above terms.
- 14.** A certified copy of this order, if applied for, be issued upon compliance with all requisite formalities. No order as to costs.

SD /-

**SANJEEV SHARMA**  
**MEMBER (TECHNICAL)**

SD /-

**SHAMMI KHAN**  
**MEMBER (JUDICIAL)**

Sweta/Steno