NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI
ORDER SHEET OF THE HEARING ON 6th AUGUST 2026

CP/7/GB/2026

Present: 1. Hon'ble Member (Judicial), Shri Rammurti Kushawaha
2. Hon'ble Member (Technical), Shri Yogendra Kumar Singh

In the Matter of	Department of Income Tax Vs Sapphire Suppliers Private Limited 2. Registrar of Companies, NER
Under Section	U/s 252 (3) of Companies Act, 2013

Appearances (via video conferencing/physically)

For Petitioner (s) : Mr. S. Sancheti, Adv. Income Tax Officer

For Respondent (s) : Mr. A.K. Sethi, RoC in person R-2

ORDER

Order pronouncement in open court *vide* separate sheets.

Sd/-
Yogendra Kumar Singh
Member (Technical)

Sd/-
Rammurti Kushawaha
Member (Judicial)

Shubham tiwari PS

NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI

CP/7/GB/2026

A Petition under Section 252 (3) of the Companies Act, 2013

In the matter of:

Department of Income Tax Through Income Tax Officer,1(2), Guwahati 6th Floor, Aayakar Bhawan, Christian Basti, Guwahati, Assam 781005 E-mail: Guwahati.ito1.2@incometax.gov.in

...Applicant/Petitioner

-Versus-

Sapphire Suppliers Private Limited (CIN: U51101AS2009PTC011927) Address:39, Dr. B. N. Saikia Road, Survey Beltola, Guwahati Kamrup, Assam 781028 India E-mail: workingoffice2018@gmail.com

.... Respondent No.1

Registrar of Companies, N.E. Region Address: BSNL Bhawan, Panbazar Guwahati, Assam-781001 E-mail: roc.shillong@mca.gov.in

.... Respondent No.2

Coram:

Shri Rammurti Kushawaha : Member (Judicial)

Shri Yogendra Kumar Singh : Member (Technical)

Appearances (through video conferencing)

For the Applicants : Mr. Siddharth Sancheti., Adv

For the Respondent : Mr. A.K. Sethi for RoC

Order pronounced on: 06.08.2026

<u>As Per Bench</u>

1. This Company Petition has been filed under Section 252(3) of the Companies Act, 2013 ("**Act**") by Income Tax Department, seeking for restoration of the name of the company which has been **struck off** from the Register of the Companies maintained by the Registrar of Companies, Shillong pursuant to the filing of form STK-2 dated 15.10.2019 under section 248(2) of Companies Act, 2013 under the Fast track exit scheme. The Petitioner prays for the following reliefs:

   i. Pass appropriate order to admit the petition;

   ii. Pass appropriate order directing the respondent no.1 to restore the name of the company in the register with immediate effect in terms of section 252 (3) of the companies Act, 2013;

   iii. Pass order in terms of section 252 (3) of the Companies Act. 2013 that is just and appropriate placing the company and all other persons in the same position as nearly as may be as if the name of the company has not been struck off;

   iv. Pass such order and further order(s) as may deemed fit and proper in the facts and circumstances of the case.

2. The averments made in the Petition are mainly to the following effect:

   2.1 That the Applicant namely Income Tax Department, Ward 1(2) being aggrieved by an order of strike off of R-1 Company, 'SAPPHIRE SUPPLIERS PRIVATE LIMITED passed by Respondent No.2 (Hereinafter referred as R-2) pursuant to filing of Form STK-2 dated 15/10/2019 under Section 248(2) of Companies Act, 2013, under Fast Track Exit Scheme.

   2.2 That the Assessment proceedings were initiated by the Income Tax Department against A.Y 2010-11, 2011-12, 2012-13 and 2014-15 in the R-1 company. Details of which are as follows:

      i. AY 2010-11: Assessment completed u/s 147/143(3) on 29.12.2017. Demand raised: ₹29,35,470/-. Appeal dismissed by CIT(A) on 20.02.2024.

      ii. AY 2011-12: Assessment completed u/s 147/143(3) on 28.12.2018. Demand: ₹ 9,09,29,390/-. Appeal pending before CIT(A).

      iii. AY 2012-13: Assessment completed u/s 147/143(3) on 26.12.2019. Demand: ₹ 17,96,21,540/-. The assessment order was rectified u/s 154 on 31.03.2023 raising additional demand of ₹.18,61,384/. Penalty: ₹ 8,42,05,170/- levied on 23.03.2025. Appeal dismissed on 22.12.2023.

iv. AY 2014-15: Assessment completed u/s 147/144 on 27.03.2022. Demand: ₹ 1,15,41,970/-. Penalty u/s 271(1)(b) Rs.20,000/- was passed on 12.09.2022 and u/s 271(1)(c) ₹ 55,48,095/- was passed on 06.03.2025. Appeal dismissed on 23.02.2024.

2.3 Hence, the Applicant, being aggrieved of such strike off and in order to seek relief(s) have filed the instant application under Section 252(3) of the Companies Act, 2013, seeking restoration of the name of the company on the Register of Companies maintained by the Registrar of Companies, N.E. Region, Guwahati.

3. After hearing the counsel representing the Income Tax Department, this Tribunal, *vide* order dated 02.04.2026, directed the ROC to file its reply. In compliance with the said order, ROC submitted its reply dated 30.04.2026. Shorn of unnecessary details, the observations made on behalf of the ROC are as follows:

3.1 The present application has been filed by the Income Tax Department under Section 252(3) of the Companies Act, 2013 seeking restoration of Sapphire Suppliers Private Limited (CIN: U51101AS2009PTC011927), whose name was struck off from the register of companies. The company was incorporated on 23.06.2009 and its present status on the MCA portal is "Struck Off."

3.2 The company had filed e-Form STK-2 on 15.10.2019 under Section 248(2) declaring Nil assets and Nil liabilities. After completion of the prescribed procedure and publication of notice in Form STK-7, the name of the company was struck off by the Registrar on 17.09.2020. The e-form STK-2 along with annexures has been annexed to the RoC Report as "*Annexure-A*".

3.3 It is submitted that an application for restoration of the same company under Section 252(1) had earlier been filed before the NCLT, Guwahati by Aaryan Chilled Infra Private Limited and Jagdish Sharma *vide* CP/18/GB/2022. The said petition was dismissed by the NCLT *vide* order dated 09.11.2023, holding, inter alia, that the company had Nil assets, Nil liabilities, no business operations, no employees, and no future business plan, and that restoration would serve no useful purpose. A copy of the order dated 09.11.2023 has been annexed to the RoC Report as "*Annexure-C*".

3.4 Aggrieved by the aforesaid order, the petitioners in the earlier petition preferred an appeal before the NCLAT, New Delhi, against the order dated 09.11.2023 passed by NCLT Guwahati Bench which is presently pending adjudication.

3.5 Further, under Section 248(7) of the Companies Act, 2013, the liability of the directors, officers and members of a dissolved company continues and may be enforced notwithstanding the dissolution. Accordingly, the Income Tax Department may pursue recovery proceedings against the directors/members without restoration of the company.

3.6 In view of the fact that the issue of restoration of the same company is sub judice before the Hon'ble NCLAT, the Registrar of Companies respectfully refrains from offering any further comments and leaves the matter to the wisdom of this Hon'ble Tribunal.

4. Having heard the counsels for the present petition the Tribunal is of the considerate view that:

4.1 The present Petition has been filed by the Petitioner, namely, the Income Tax Department, under Section 252 (3) of the Companies Act, 2013, seeking restoration of the name of Sapphire Suppliers Private Limited ("the Company") in the Register of Companies maintained by the Registrar of Companies.

4.2 It is submitted by the Petitioner that the name of the Company was struck off by the Registrar of Companies. According to the Petitioner, certain proceedings under the Income Tax Act are pending against the Company, and restoration of the Company's name is necessary for effective adjudication, assessment and recovery of tax dues.

4.3 Notice was issued to the Respondents. The Registrar of Companies has filed its reply. However there is no representation on behalf of Respondent No.1 i.e, the company.

4.4 In report submitted by the Registrar of Companies it is stated that an Appeal arising out of the order dated 09.11.2023 passed by this Tribunal in respect of restoration of the name of the same Company is presently pending before the

Hon'ble National Company Law Appellate Tribunal. Thus, the issue relating to restoration of the name of Sapphire Suppliers Private Limited is *sub judice* before the Hon'ble Appellate Authority.

4.5 We have considered the submissions advanced by the parties and perused the material available on record.

4.6 It is not in dispute that the present Petition seeks restoration of the name of the same Company whose restoration is the subject matter of an Appeal pending before the Hon'ble NCLAT. Though the Appellant before the Hon'ble NCLAT is different from the present Petitioner, the principal issue involved, namely, restoration of the name of Sapphire Suppliers Private Limited is directly under consideration before the Appellate Tribunal.

4.7 In view of the fact that the issue of restoration of the same Company is already under consideration before the Hon'ble National Company Law Appellate Tribunal, this Tribunal is of the considered view that adjudication of the present Petition at this stage may result in conflicting decisions and it may give rise to inconsistent orders and unnecessary multiplicity of proceedings. Judicial propriety and discipline require that this Tribunal refrain from entertaining the present Petition during the pendency of the Appeal before the Hon'ble Appellate Tribunal.

4.8 In these circumstances, this Tribunal is of the considered opinion that the present proceedings ought not to be decided till the Appeal pending before the Hon'ble NCLAT attains finality.

4.9 Accordingly, the present Company Petition is disposed of, granting liberty to the Petitioner to avail such remedies as may be available in law after the proceedings pending before the Hon'ble National Company Law Appellate Tribunal attain finality.

4.10 It is clarified that this Tribunal has not expressed any opinion on the merits of the present Petition or on the rights and contentions of the parties, and all questions are kept open to be urged before the appropriate forum at the appropriate stage.

ORDER

1. Accordingly, in view of the foregoing analysis and findings the present Company Petition i.e. **CP/7/GB/2026** filed by the applicant is **dismissed**.
2. Accordingly, the instant Company Petition i.e, **CP/7/GB/2026** stands **disposed of**.
3. The Registry is directed to send e-mail copies of the order forthwith to all the parties inclusive of the Counsel.
4. Urgent certified copy of this order, if applied for, be issued upon compliance with all requisite formalities.
5. File be consigned to record.

Sd/-
Yogendra Kumar Singh
Member (Technical)

Sd/-
Rammurti Kushawaha
Member (Judicial)

Signed this on 6th Day of August, 2026

Niketa Choudhary (LRA)