

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL**  
**NEW DELHI**

**COMPANY APPEAL(AT) NO.397 OF 2018**

**IN THE MATTER OF:**

Aegis Infrastructure Pvt Ltd & Ors

Appellant

Vs

Registrar of Companies, NCT of Delhi & Haryana

Respondents

**For Appellant:-** Mr Munawwar Naseem, and Ms Sonali Khanna, Advocates.

**For Respondents: -** Mr. Gaurav Rohilla, Advocate.

**JUDGEMENT**

**19.03.2019** - The name of the appellant company has been struck off by the Respondent vide order dated 7.5.2017 in terms of provisions of Section 248 of the Companies Act, 2013. The appellant preferred an appeal against the order of striking off the name of the appellant from the register of ROC. The appeal came to be dismissed by National Company Law Tribunal, New Delhi Bench III, in terms of impugned order dated 7.8.2018 on the ground that appellant company failed to demonstrate that it was carrying on business or operation in the two immediately preceding financial years. Aggrieved thereof the appellant has preferred the instant appeal questioning the legality of the impugned order.

2. Heard learned counsel for the parties and perused the record.

3. It emerges from the impugned order that before the 1<sup>st</sup> Appellate forum the appellant relied upon Income Tax Return acknowledgement for AY 2012-13 to 2017-18 and Profit and Loss account statement for years ending 31.3.2015 to 31.3.2017. Admittedly the aforesaid account documents show that the appellant company had not generated any revenue for the preceding two years. When a specific question was put to learned counsel for the appellant whether she would be able to lay any other documentary proof to demonstrate that the appellant company was in operation in the two immediately preceding financial years, she frankly admitted that no such documentary evidence could be laid before this

Appellant Tribunal. The reasons assigned by 1<sup>st</sup> Appellate Forum of declining to order restoration of name of appellant company in the ROC cannot be said to be suffering from illegality or infirmity. In the given circumstances, we have no option but to dismiss this appeal. The appeal is accordingly dismissed. No order as to cost.

(Justice Bansilal Bhat)  
Member (Judicial)

(Mr. Balvinder Singh)  
Member (Technical)

Bm/nn