

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

**Company Appeal (AT) No. 228 of 2018**

**IN THE MATTER OF:**

**R. Manavazhagan**

**...Appellant**

**Vs**

**Registrar of Companies, Puducherry**

**....Respondent**

**Present:**

**For Appellant: Mr. Ananda K. and Ms. Shruti Iyer, Advocates.**

**For Respondent:**

**O R D E R**

**18.07.2018:** Learned counsel for the Appellant submitted that name of the company having struck off from the records of the Registrar of Companies, the question of carrying out business subsequently or filing tax return does not arise. On wrong presumption that even after name of company is struck off, the company was required to carry on the business and should have filed tax return, the application for restoration has been dismissed.

Let notice be issued on Respondent by speed post both in the matter of condonation of delay and appeal. Requisites alongwith process fee, if not filed, be filed by 20.07.2018.

Post the case 'for admission' on **7<sup>th</sup> August, 2018** before first bench. The appeal may be disposed of at the stage of admission, if petition for condonation of delay is allowed.

[Justice S. J. Mukhopadhaya]  
Chairperson

[Justice Bansi Lal Bhat]  
Member (Judicial)

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