F No. GST/INV/Strike Off/19-20

Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST-Investigation Wing

Room No.01, 10th Floor,
Tower-2, 124, Jeevan Bharti Building,
Connaught Circus, New Delhi- 110001.
Dated the 22nd November, 2019

INSTRUCTIONS NO. 03/2019

Subject: - Monitoring of Companies under the Process of Strike Off u/s 248 of Companies Act, 2013-reg.

1.1 This office has received a series of communications from Registrar of Companies of various States of India along with a list of Companies which have been identified by the said RoC(s) as entities to be struck off from the Register of the Registrar of Companies.

1.2 Through the said communications, it was requested that the list of the Companies may be examined and objections, if any, may be communicated within a period of 30 days, failing which process, as laid down in the Act will adhere and name of these Companies will be struck off from the Register of the Registrar of Companies and will be sent for publication in the Official Gazette of India after the expiry of the said time period.

1.3 The said list(s) have been circulated to All the CGST & Customs Zones, DGGI, DGRI & DGARM for further necessary action.

2. Ministry of Corporate Affairs vide Notification dated 26th December 2016, has notified *"Companies (Removal of Names of Companies from the Register of Companies) Rules, 2016"* which prescribes the procedure by which the name of a Company can be removed from the Register of the Registrar of Companies. These Rules have been framed in reference to Section 248 of the Companies Act, 2013. Vide the said Rules, the following crucial Lists are generated:
(a) Lists under STK – 5: for Companies to be removed suo-motu;
(b) Lists under STK – 6: for Companies to be removed on application; and
(c) Lists under STK – 7: for Companies which have been struck off.

3. The website of the Ministry of Corporate Affairs, has following details (**amongst others**):
(a) List of Companies Struck–off by RoCs(STK-7) u/s 248(5) – CA, 13;
(b) Public Notice (STK-5) u/s 248(1) –CA, 13;
(c) Notices under Section 248(2);
(d) List of Directors Associated with Struck off Companies U/s 248; **etc.**

These list(s) pertains to different RoCs. The website also contain list of Vanishing Companies, Disqualified Companies, Defaulter Companies, Dormant Companies, LLPs under process of Strike off **etc**. There does not appear to any fixed frequency of uploading of these list(s) by Ministry of Corporate Affairs.

4. Rule7 (2) of Companies (Removal of Names of Companies from the Register of Companies) Rules, 2016 mandates that the list(s) are supposed to be sent to the concerned regulatory authorities. However, though the website of Ministry of Corporate Affairs has the list of the Companies vide Form STK 5 and STK 6 of all the RoC(s) (there are 25 RoCs), CBIC has received list from only 4 RoCs. Hence, a pro-active approach needs to be adopted to secure the interest of revenue.

5. In view of the above, the formations are requested to regularly monitor the list(s) available on the website of Ministry of Corporate Affairs of the Companies published in the STK- 5, STK -6 & STK -7 along-with that of Vanishing Companies, Disqualified Companies, Defaulter Companies, Dormant Companies, etc., for initiating necessary action, essentially to secure the interest of revenue. The formations would have to monitor the entire list(s), as although these list(s) are ROC wise in terms of address of the Registered Office, it is quite feasible that the said Companies would be having its GST registration/ business footprint all across the Country.

6. This issues with the approval of Member (Investigation), CBIC, New Delhi.

Neeraj Prasad

(Neeraj Prasad)

Commissioner (GST-Inv.), CBIC

22/XI/2023

To

1. Principal Director General [GSTI];
2. Principal Director General [Revenue Intelligence];
3. Principal Chief Commissioner(s)/ Chief Commissioner(s), All CGST Zones.
4. Principal Chief Commissioner(s)/ Chief Commissioner(s), All Customs Zones.