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WP.No.20790 of 2025

In the High Court of Judicature at Madras

Reserved on 26.8.2025	Delivered on : 29.8.2025
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Coram :

The Honourable Mr.Justice N.ANAND VENKATESH

Writ Petition No.20790 of 2025
& WMP.Nos.23457, 23459 & 31212 of 2025

Ootacamund Club, rep.by its
Secretary Mr.Oommen Abraham

...Petitioner

Vs

1.The Registrar of Companies,
Tamil Nadu - Coimbatore,
No.7, AGT Business Park
Phase II, I Floor, Civil
Aerodrome Post,
Coimbatore-641014.

2.The Regional Director
(Southern Region),
Ministry of Corporate Affairs,
5th Floor, Shastri Bhavan,
26, Haddows Road,
Chennai-6.

3.Lt.Col.Sandeep Dewan
(Retd.)

...Respondents

PETITION under Article 226 of The Constitution of India praying
for the issuance of a Writ of Certiorari to call for the records contained



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in the order dated 22.5.2025 bearing ROC/CBE/Complaint/000136/2025 passed by the 1st respondent and quash the same as illegal arbitrary and unjust.

For Petitioner	:	Mr.Suhrith Parthasarathy
For R1 & R2	:	Mr.E.Mitesh Pavithran, SPC
R3	:	Party appearing in person

ORDER

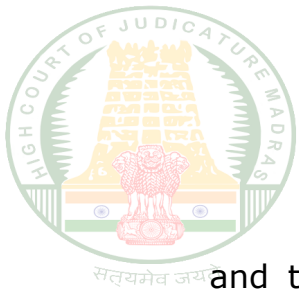
This writ petition has been filed challenging the proceedings of the first respondent dated 22.5.2025 withdrawing the letter/certificate dated 24.1.2025 issued to the petitioner.

2. Heard both.

3. The case of the petitioner club is as follows :

(i) The petitioner was registered as a company limited by guarantee, incorporated on 02.5.1889 under the Indian Companies Act, 1882 (for short, the 1882 Act). The petitioner claims that they continued to be a company registered even under Section 8 of the Companies Act, 2013.

(ii) There is a long standing dispute between the petitioner club



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and the third respondent, who initiated various proceedings against the petitioner club under several fora. For the present, the proceedings initiated by the third respondent before the National Company Law Tribunal (NCLT), Chennai is pending and the main relief sought for therein is for cancellation of the petitioner's registration as a company under Section 8 of the Companies Act, 2013 since the petitioner does not meet the mandatory pre-requisites and the petitioner is wilfully masquerading as a company registered under Section 8 of the Companies Act, 2013 by providing false information.

(iii) In January 2025, the petitioner approached the first respondent seeking certificate to confirm the fact that they are registered under Section 8 of the Companies Act, 2013 and it was issued by the first respondent through the certificate dated 24.1.2025. On coming to know about this, the third respondent seemed to have given complaint dated 19.3.2025 to the second respondent seeking to issue suitable direction to the first respondent to cancel the certificate dated 24.1.2025 issued by the first respondent. Based on the same, the first respondent issued a notice dated 09.5.2025 to the petitioner calling upon them to show cause as to why the certificate dated 24.1.2025 should not be withdrawn.



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(iv) On receipt of the said show cause notice dated 09.5.2025, the petitioner submitted a reply dated 14.5.2025. Despite receiving the reply, the first respondent proceeded to issue the impugned proceedings dated 22.5.2025 withdrawing the certificate dated 24.1.2025. Aggrieved by that, the petitioner is before this Court.

4. Respondents 1 and 2 filed a counter affidavit wherein they took the following stand :

(i) The petitioner company was incorporated under the 1882 Act and was granted a licence under Section 26 of the 1882 Act. This licence continues to be in force and it has not been revoked. Vide letter dated 24.1.2025, the petitioner requested the first respondent to issue a certificate stating that it has to be presented before the Income Tax Authorities. Believing the same, the certificate dated 24.1.2025 came to be issued. This certificate was used by the petitioner in a pending litigation before the NCLT, Chennai where respondents 1 and 2 are also parties. This was brought to the notice of the first respondent after the complaint was given by the third respondent to the second respondent.

(ii) Therefore, a show cause notice was issued by the first



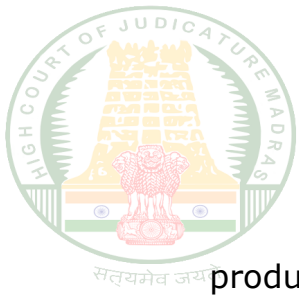
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respondent and after receiving the reply from the petitioner, by the impugned proceedings, the certificate dated 24.1.2025 issued to the petitioner was withdrawn. The status of the petitioner as a company registered under Section 8 of the Companies Act, 2013 is under consideration by the NCLT, Chennai and that when the matter is sub judice, such a certificate ought not to have been used by the petitioner in the pending proceedings before the NCLT, Chennai. Accordingly, respondents 1 and 2 have justified the withdrawal of the certificate dated 24.1.2025 issued to the petitioner. Ultimately, they also sought for dismissal of the writ petition.

5. The third respondent also filed a counter affidavit wherein he took the following stand :

(i) The third respondent has given the reasons for initiating proceedings against the petitioner under Section 7(7) of the Companies Act, 2013 by filing a petition before the NCLT, Chennai in C.P.No.120 of 2024. When the very status of the petitioner, which claims to be a company registered under Section 8 of the Companies Act, 2013, is in question, the petitioner has managed to get a letter/ certificate dated 24.1.2025 from the first respondent and it was also



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produced before the NCLT, Chennai. This certificate was obtained by the petitioner without revealing to the first respondent that it is going to be used in the pending proceedings before the NCLT, Chennai where respondents 1 and 2 are parties.

(ii) Pursuant to the same, the third respondent lodged the complaint before the second respondent and in turn, the first respondent acted upon the same and by the impugned proceedings, revoked the certificate dated 24.1.2025 issued in favour of the petitioner. Ultimately, the third respondent also sought for dismissal of this writ petition.

6. The learned counsel for the petitioner submitted as follows :

The status of the petitioner club under Section 8 of the Companies Act, 2013 cannot be called in question since it is an admitted fact that the petitioner was granted licence under Section 26 of the 1882 Act, which was never revoked. By virtue of Section 565 of the Companies Act, 1956, the status of the petitioner would continue upto the latest enactment of the year 2013 namely as a company registered under Section 8 the Companies Act, 2013. Hence, the certificate dated 24.1.2025 issued by the first respondent is nothing



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but a reiteration of the status of the petitioner. There is no need for the first respondent to withdraw the certificate dated 24.1.2025.

7. This Court has carefully considered the submissions of the learned counsel on either side and perused the materials available on record and more particularly the impugned proceedings of the first respondent.

8. In the considered view of this Court, the petitioner approached the first respondent and sought for the certificate mainly on the ground that they wanted to present the same before the Income Tax Authorities. This is evident from the letter dated 24.1.2025 issued by the Company Secretary of the petitioner club to the first respondent. The first respondent was not informed that the certificate was going to be used by the petitioner in the pending proceedings before the NCLT, Chennai.

9. Had this been informed to the first respondent, he would not have issued the certificate dated 24.1.2025 since the first respondent is also a party before the NCLT, Chennai in the pending proceedings.



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The main issue pending before the NCLT, Chennai is as to whether the petitioner is wilfully masquerading it to be a company registered under Section 8 of the Companies Act, 2013 by providing false information and the status has to be cancelled. Under such circumstances, it is an issue, which has to be independently agitated before the NCLT, Chennai. Since the first respondent is a party before the NCLT, Chennai, he will also take an independent stand before the NCLT, Chennai with regard to the status of the petitioner club. That cannot be pre-empted by getting a certificate from the first respondent and producing the same before the NCLT, Chennai. This will tantamount to virtually giving an impression to the NCLT, Chennai as if the first respondent recognized the petitioner as a company registered under Section 8 of the Companies Act, 2013.

10. The petitioner informed the first respondent that the certificate was required to be produced before the Income Tax Authorities and instead, utilized the certificate and produced before the NCLT, Chennai in the pending proceedings and other Courts. The certificate given by the first respondent was withdrawn after issuing notice to the petitioner and the reason for withdrawing such certificate



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given to the petitioner does not suffer from any illegality.

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11. The material fact was not placed before the first respondent while asking for the certificate and later, when it came to the notice of the first respondent that the certificate issued has been used for a different purpose, the first respondent rightly withdrew the certificate dated 24.1.2025 by the impugned proceedings. This is more so due to the fact that the first respondent will be questioned by the NCLT, Chennai as to why such certificate was issued when the proceedings are already pending before the NCLT, Chennai. In the light of the above discussions, this Court does not find any ground to interfere with the impugned proceedings of the first respondent dated 22.5.2025.

12. The status of the petitioner as a company registered under Section 8 of the Companies Act, 2013 shall be independently established before the NCLT, Chennai in the pending proceedings. For that purpose, the certificate dated 24.1.2025 issued by the first respondent is immaterial. It is left open to the parties concerned to put forth all the grounds before the NCLT, Chennai and the same shall be



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considered on their own merits and in accordance with law in C.P.No. 120 of 2024. It is made clear that the NCLT, Chennai shall not be influenced by the issuance of certificate dated 24.1.2025, cancellation of the same by the impugned proceedings dated 22.5.2025 and this order passed by the Court in the above writ petition and none of them will have a bearing on the NCLT, Chennai to decide the issue independently.

13. The writ petition is disposed of in the above terms. No costs. Consequently, the connected WMPs are closed.

29.8.2025

To

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RS

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N.ANAND VENKATESH,J

RS

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