Section 248 of The Companies Act, 2013 provides for a special procedure to dissolve a company without going through the elaborate procedures of liquidation or winding up through tribunal.

1. A company, other than a Section 8 company (not for profit company) may file an application in the prescribed manner to the Registrar of Companies for removing the name of the company from the Register of Companies.

2. The said application may be filed
   (a) after the company has extinguished all its liabilities; and
   (b) a special resolution or consent of 75% of members in terms of paid-up capital has been obtained for the aforesaid purpose; and
   (c) in case of a company regulated under a Special Act, approval of the regulatory body constituted or established under that Act shall also be obtained and enclosed with the application.

3. The said application may be filed on any or all of the following grounds :
   (a) the company has failed to commence its business within one year of its incorporation;
   (b) the subscribers to the memorandum have not paid the subscription which they had undertaken to pay within 180 days from the date of incorporation of the company, and a declaration u/s 11(1) to this effect has not been filed within 180 days from the date of incorporation of the company; or
   (c) the company is not carrying on any business or operation for a period of two immediately preceding financial years and has not made any application within such period for obtaining the status of a dormant company u/s 455.

4. The Registrar of Companies shall, on receipt of above mentioned application, cause a public notice to be issued in the prescribed manner. The said public notice shall be published in the prescribed manner and also in the Official Gazette for the information of the general public.

5. The Registrar of Companies shall, satisfy himself that sufficient provision has been made for realization of all amount due to the company

6. At the expiry of the time mentioned in previously mentioned public notice, the Registrar may, unless cause to the contrary if shown by the company, strike off its name from the register of companies, and shall publish notice thereof in the Official Gazette.

7. The company shall stand dissolved on publication of notice of strike-off of its name from the register of companies by the Registrar.