

NATIONAL COMPANY LAW TRIBUNAL KOCHI BENCH

CORAM:

**SHRI VINAY GOEL, HON'BLE MEMBER (JUDICIAL)
SHRI RAVICHANDRAN RAMASAMY, HON'BLE MEMBER (TECHNICAL)**

PETITION No./IA No.	IA(C/ACT)/159/KOB/2026 in COMPANYAPPEAL(C/ACT)/06/KOB/2024
SECTION	RULE 11 & 15 NCLT
NAME OF PARTIES	SALIM MUHAMMED KABEER V/S INCOME TAX OFFICER & ANOTHER
PETITIONERS ADVOCATE/ PROFESSIONAL	KV KRISHNAKUMAR
RESPONDENTS ADVOCATE/ PROFESSIONAL	ROC

15 JULY 2026

O R D E R

IA(C/ACT)/159/KOB/2026 in COMPANY APPEAL(C/ACT)/06/KOB/2024

This application has been filed with the following prayers:-

- a) *To condone the delay of 164 days in filing the Form INC-28 by the Applicant and direct the 2nd Respondent herein to accept the Form INC-28 dated 24.02.2025 filed by the Applicant and thereby change the status of the 3rd Respondent Company from 'Struck Off' to 'Active'.*

Ld. Counsel Mr. K V Krishnakumar appears on behalf of the applicant through virtual mode. Representative of RoC appears physically before this Tribunal.

Heard.

Vide separate Orders, delay stands condoned.

**Sd/-
RAVICHANDRAN RAMASAMY
MEMBER (TECHNICAL)**

**Sd/-
VINAY GOEL
MEMBER (JUDICIAL)**

**IN THE NATIONAL COMPANY LAW TRIBUNAL
KOCHI BENCH**

IA(C/Act)/159/KOB/2026

IN

CA(C/ACT)/06/KOB/2024

*(Under Rule 11 & 15 of the
NCLT Rules, 2016)*

Date of Institution: 08.07.2026

Order delivered on: 15.07.2026

In the matter of:

***M/s. Grandtech Builders and Developers
Private Limited***

MEMO OF PARTIES:

**Sri. SALIM MUHAMMED KABEER (Salim M
Kabeer)**

residing at 2H4, Sulthans House, Pattom,
Thiruvananthapuram, Kerala-695004.

e-mail: salimmkabeer@gmail.com

... Applicant

-Vs-

(i) Income Tax Officer

Ward (1) Trivandrum Aayakar Bhavan,
Peroorkada Road

Kowdiar, Thiruvananthapuram-695003.

e-mail: cyriac@quintlawnpartners.com

(ii) Registrar of Companies, Kerala & Lakshadweep,

Corporate Law Bhavan, BMC Road,
Thrikkakkara P.O., Kakkanad,

Kochi, Kerala-682 021.

Email:roc.ernakulam@mca.gov.in

(iii) Grandtech Builders and Developers Pvt Ltd

(Struck Off) CIN: U45200KL2008PTC021987

Gulmohar, TC-2/3603

Kesavadasapuram, Pattom Palace P.O.,

Thiruvananthapuram-695004.

e-mail: rkaclients@gmail.com

... Respondents

Coram:

HON'BLE MEMBER (JUDICIAL) : SHRI. VINAY GOEL

HON'BLE MEMBER (TECHNICAL): SHRI RAVICHANDRAN RAMASAMY

Appearances:

For the Appellant : Mr. K V Krishna Kumar, Advocate

For the Respondent : Representative of ROC

ORDER

PER CORUM

1. This application has been filed under Rules 11 and 15 of the NCLT Rules, 2016, seeking condonation of the delay in filing Form INC-28.
2. It is submitted that Company Appeal (C/Act)/06/KOB/2024 was filed by the Income Tax Officer, Ward (1), Trivandrum, Aayakar Bhavan, Peroorkada Road, Kowdiar, Thiruvananthapuram – 695 003, under Section 252 of the Companies Act, 2013, seeking restoration of the name of the struck-off company, M/s. Grandtech Builders and Developers Pvt. Ltd., to the Register of Companies maintained in the office of the Registrar of Companies, Kerala. The said appeal was allowed by this Tribunal vide order dated 14.08.2024. Despite the said order, the Registrar of Companies failed to restore the original status of M/s. Grandtech Builders and Developers Pvt. Ltd., in its records, failed to change the status of the company from "Struck Off" to "Active."
3. The applicant informed the Registrar of Companies about the Order of this Tribunal through email as well as by registered post. However, no positive action was taken. Consequently, the applicant filed Contempt Petition

(C/Act)/1/KOB/2025 in Company Appeal (C/Act)/6/KOB/2024, praying for the initiation of contempt proceedings under Section 425 of the Companies Act, 2013, against the Respondent/Registrar of Companies for its wilful and intentional violation of the order dated 14.08.2024. Subsequently, the applicant withdrew the contempt petition, and the same was recorded by this Tribunal in its order dated 08.10.2025.

4. It is further submitted that there was no direction issued by this Tribunal requiring the applicant to communicate the order to the Registrar of Companies. Nevertheless, the applicant filed Form INC-28 before the Registrar of Companies on 24.02.2025, with a delay of 164 days, intimating the order dated 14.08.2024 passed in Company Appeal (C/Act)/6/KOB/2024. It is therefore prayed that the delay in filing Form INC-28 may be condoned, as the Registrar of Companies is not accepting the said Form INC-28.
5. Having heard the learned Counsel for the applicant, and despite the presence of the representative of the Registrar of Companies, no objection has been raised to the relief sought in the application. Accordingly, the delay in filing Form INC-28, as prayed for in the Application, **stands condoned**.
6. It is, however, made clear that this order would not absolve the applicant from the payment of fees or penalties, if any, for the non-compliance or failure to file income tax returns and financial statements as requested and mandated under the provisions of the Companies Act, 2013.
7. It is further made clear that this Tribunal has not gone through the merits of the allegations made in the application. The delay in filing Form INC-28 is condoned solely for the limited purpose of facilitating the effective implementation of the order passed by this Tribunal. Accordingly, the application stands **disposed of**.

IN THE NATIONAL COMPANY LAW TRIBUNAL
KOCHI BENCH

IA(C/Act)/159/KOB/2026
in

Company Appeal (C/Act)/12/KOB/2026

In re: M/s. Grandtech Builders and Developers Private Limited

8. The Registry is directed to send e-mail copies of this order forthwith to all the parties and their counsel for information and for taking necessary steps.
9. Let the certified copy of this order be issued upon compliance with the requisite formalities.
10. File be consigned to records.

Sd/-
RAVICHANDRAN RAMASAMY
(MEMBER TECHNICAL)

Sd/-
VINAY GOEL
(MEMBER JUDICIAL)

Signed on this the 15th day of July, 2026.

JL/Steno