IN THE NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH–I, CHENNAI

ATTENDANCE CUM ORDER SHEET OF THE HEARING
HELD ON **08.05.2026** THROUGH VIDEO CONFERENCING

CORAM: **HON'BLE SHRI. SANJIV JAIN, MEMBER (JUDICIAL)**
HON'BLE SHRI. VENKATARAMAN SUBRAMANIAM, MEMBER (TECHNICAL)

APPLICATION NUMBER	**:** Com. Appeal(CA)/23/CHE/2025
PETITION NUMBER	**:**
NAME OF THE PETITIONER(S)	**:** Madhav Ganesh (Tirunelveli Infrastructure Developers Pvt. Ltd.)
NAME OF THE RESPONDENT(S)	**:** ROC, Chennai
UNDER SECTION	**:** Sec 252 of CA, 2013

ORDER

Present: None for the Appellant.

None for the Respondent/RoC.

Vide separate order pronounced in the Open Court, the appeal is allowed.

The company, Tirunelveli Infrastructure Developers Pvt. Ltd. is restored.

File be consigned to records.

Sd/-
[VENKATARAMAN SUBRAMANIAM]
MEMBER (TECHNICAL)

Sd/-
[SANJIV JAIN]
MEMBER (JUDICIAL)

Suguna

IN THE NATIONAL COMPANY LAW TRIBUNAL, DIVISION BENCH – I, CHENNAI

Company Appeal/23/CHE/2025

(Under *Section 252(3)* of the Companies Act, 2013)

In the matter of ***Tirunelveli Infrastructure Development Private Limited***

MADHAV GANESH
S/o Irulappan,
Block 11, D303, Casa Grand Supremus,
Natham Link Road, Thalambur,
Chennai-600130

… Appellant

-Vs-

1. **THE REGISTRAR OF COMPANIES, CHENNAI**
   Block No. 6, B Wing 2nd Floor,
   Shastri Bhavan 26,
   Haddows Road,
   Chennai-600014

2. **TIRUNELVELI INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED**
   Represented by its Director,
   No.12, Selvi Nagar Sindu Poondurai,
   Tirunelveli - 627 001.

3. **MARTIN SEBASTIAN, (DIN NO. 01178181)**
   S/o. Sebastian Mattammal,

170/3 Citadel, C Nagar,
Nadathara Post Office, Thrissur 680751.

4. **MRS. BENZY MARTIN, (DIN NO. 01178072)**
W /o. Mr. Martin Sebastian,
170/3 Citadel, C Nagar,
Nadathara Post Office, Thrissur 680751.

… Respondents

Order Pronounced on 08th May, 2026

CORAM

SANJIV JAIN, MEMBER (JUDICIAL)
VENKATARAMAN SUBRAMANIAN, MEMBER (TECHNICAL)

For Petitioner : M/s. Ram Gokul Advocates & Associates
For ROC : Mr. Avinash Krishnan Ravi, Advocate

O R D E R

(Heard through Hybrid mode)

1. This Company appeal has been filed by **Madhav Ganesh** S/o Mr. Irulappan who was the Workman cum Member of the Company namely **Tirunelveli Infrastructure Development Private Limited,** (hereinafter, the Company) under Section 252(3) of the Companies Act, 2013 being aggrieved against the order of strike off carried out by the Respondent namely, the Registrar of Companies, Coimbatore under Section 248 of the

Companies Act, 2013, seeking to restore the name of the Company in the Register maintained by the Respondent.

2. The brief facts of the matter are tabulated below:

SR. NO.	PARTICULARS	FACT
a)	Name of Company	**Tirunelveli Infrastructure Development Private Limited**
b)	CIN No.	U45200TN2007PTC065329
c)	Date of Incorporation	09.11.2007
d)	Registered Office Address	No.12, Selvi Nagar Sindu Poondurai, Tirunelveli - 627 001.
e)	STK-5 Date	04.06.2018
f)	STK-7 Date	09.08.2018
g)	Reasons for Strike Off	The Company has not filed its financial statements for the financial years since 2011-12 and did not make any application within such period for obtaining the status of dormant company under section 455 of the Companies Act to the RoC / Respondent.

3. It is stated that this appeal has been preferred against the order No.STK- ROC/CHN/S.248/STK-5/1/2018 dated 04.06.2018 of the Registrar of Companies, Tamil Nadu, under sub-section (5) of section 248 of the Companies Act, 2013, striking off the name of the Company from the register of companies maintained by the Registrar of Companies, Tamil

Nadu. The appellant is **Madhav Ganesh**, S/o Late **Mr. Irulappan** (workman cum member of the Company).

4. It is stated that the Company is a private company limited by shares and was incorporated on 09.11.2007 under the Companies Act, 1956, with CIN: U45200TN2007PTC065329. The main objects for which the Company was incorporated are as follows: -

> *" 1. To purchase, develop, construct, market, lease, rent and sell land, plots, rooms, buildings, Infrastructure projects, free zones, special economic zones, roads, malls, deal in real estate, construction materials and other f allied construction activities and*
> *2. To construct and conduct the activity of shopping malls, hospitals, / multiplexes, amusement parks, hotels and other infrastructure facilities."*

(Details of the main object are set out in the Memorandum of Association is placed at ***Pgs. 16 - 23*** of the Appeal typeset)

5. The Authorized share capital of the Company is Rs. 1,00,00,000/- divided into 1000 equity shares of Rs. 10,000/- each. The Paid-up Capital of the Company is Rs. 2,00,000/- divided into 20 equity shares of Rs.10,000 each. The shareholding pattern of the Company is as under:

Sl. No	Name of the Shareholders	No. of. Equity Shares Holding	Shares percentage
1.	BENZY MARTIN	10	50%
2.	MARTIN	10	50%
	Total	**20**	**100%**

6. It is stated that his father, Mr. Irulappan, was appointed to the prestigious position of Managing Director of the Company following a

thorough and competitive selection process, which included a formal interview conducted on 15th August, 2012. A promotion order was issued by the 3rd Respondent officially confirming Mr. lrulappan's appointment as Managing Director. In accordance with the terms set out in the promotion order, Mr. lrulappan took charge as Managing Director on 15.08.2022 and served the Company with utmost dedication and commitment, discharging his responsibilities with diligence, integrity, and professionalism.

7. It is stated that as per the employment terms, the Company assured the Appellant's father a monthly remuneration of Rs.70,000/-, in addition to an allowance of Rs. 4,000/- per month to cover official travel expenses. Throughout his tenure, the Appellant's father was not compensated with the promised remuneration or travel allowances, leaving him financially strained despite his full compliance with the employment terms. When the Appellant's father raised concerns about the unpaid dues, the 3rd & 4th Respondents assured him that, as Managing Director, he could claim the accumulated dues at a later date, with interest on delayed payments.

8. It is stated that the Appellant's father passed away on 19.08.2023. The Appellant then undertook efforts to close the financial matters of the deceased. During this process, the Appellant discovered disturbing discrepancies in the records of the Company, which had far-reaching implications for the family's rightful claims and financial security. While attempting to formalize claims for the dues owed to the Appellant's

father, the Appellant was shocked to find that the official records with the RoC did not reflect his father's designation as Managing Director. Despite the issuance of a formal promotion order and years of service in this role, there was no official acknowledgment of the position held by the Appellant's father in the records. This discrepancy not only contradicted the employment terms but also raised concerns about the transparency and integrity of the Respondents' record-keeping practices.

9. The Appellant stated that from the date of his father's appointment as Managing Director on 15.08.2012, until his unfortunate demise on 19.08.2023, he served the Company diligently and without interruption. Despite his unwavering service and commitment to the affairs of the Company, a total salary amount of Rs. 14,75,000/- (Rupees Fourteen Lakhs Seventy-Five Thousand only) remains unpaid and is pending settlement It is stated that this outstanding amount rightfully forms part of the legitimate dues owed to the Appellant's late father for the services rendered during his tenure as Managing Director.

10. It is stated that on 21.01.2024, the Appellant applied to the RoC to know the status of the Company, and the request was disposed on 31.01.2024. The Appellant found that the Company has been struck off from the records of the RoC, and has been inactive, raising questions about the legitimacy of its operations during the Appellant's father's tenure. This development was entirely unknown to the Appellant's father, who continued to serve the company diligently, trusting in the 3rd and 4th

Respondents' commitment to fulfilling their obligations. This concealment appears to be a deliberate attempt by the 3rd & 4th Respondents to evade accountability and deny the Appellant's family, its rightful claims.

11. It is stated that the 3rd Respondent executed Partnership Deed on 20.04.2012 with the Appellant's father, under which, in order to achieve the objectives of the Company, a total of 700 acres of land was required to be acquired. Accordingly, Mr. Irulappan was induced to invest funds into the Company by the 3rd Respondent by showing several sale agreements dated on 27.09.2010, allegedly executed by 3rd Respondent, purporting land for the company. Accordingly, a Partnership Firm was formed with the intention that, once the project was initiated, the said Firm would eventually be merged with the Company. Pursuant to this arrangement, the Appellant's father invested a sum of Rs. 1,00,00,000/- (Rupees One Crore only) as a Director. However, it was later discovered that these agreements were fabricated only to obtain money.

12. It is stated that no project was undertaken, and the said amount was misappropriated without any legitimate business activity being initiated. Consequently, the Appellant's father was constrained to initiate arbitration proceedings in **A.R. No. 68 of 2020** before the Hon'ble Arbitrator Shri U. Sarathchandran, Retired District Judge & Former Judicial Member, Central Administrative Tribunal. **The arbitration award was passed in favor of the Appellant's father on 13.09.2024.** It is stated that the revival and restoration of the name of the Company is essential

not only for enforcing the arbitral award and recovering the substantial employment and investment dues legitimately owed to the Appellant's father, but also in the interest of justice and fair play.

13. Upon notice, the Registrar of Companies (Respondent herein) entered appearance and filed its report wherein it is stated that the subject Company has not filed financial statement since FY 2011-12 as per the provisions of the Companies Act, 2013. It is stated that the Company failed to file statutory filings under the Companies Act 2013. It is stated that the Company failed to exercise due diligence in compliance of statutory provisions under the Companies Act, 2013, hence, the reasons stated in the petition are devoid of merit.

14. It is stated that as per records available with the Ministry of Corporate Affairs, Mr. Martin has been mentioned as the Managing Director of the Company. Further, the RoC submits that Managing Director will not fall under the category of workman and that no document has been submitted by the Appellant to show that he is a member of the Company.

15. During the hearing on 18.03.2026, this Tribunal sought clarifications from the Appellant and directed the Appellant to make his submissions before this Tribunal in this regard. The Appellant, in compliance with the directions of this Tribunal file Memo dated 08.04.2026 vide SR.No.1592.

16. We have heard the Ld. Counsels for the parties and perused the documents placed on record.

17. In order to sustain the said plea, the Appellant has placed the followings as Annexures:

a. Copy of the Certificate of Incorporation of the Company
b. Copy of the Memorandum of Association of the Company
c. Audited Financial Statements of the Company for the period ended 31.10.2010.

18. The Appellant has placed on record the Death Certificate of his father dated 23.08.2023 and his legal heir certificate dated 16.11.2023. The Appellant has also placed on record the Promotion Order dated 15.08.2012 as proof of his father's employment in the Company.

19. It is seen that Appellant's father and the 3rd Respondent entered into a Partnership Deed dated 02.05.2013, to develop the domestic airport project on 700 acres of land. The partnership firm is to continue till it is eventually merged with the Company. The Appellant has placed on record the copy of the Arbitral Award dated 13.09.2024 passed by Sole Arbitrator in AR No. 68/2020 wherein Arbitral Award was passed in favour of the Appellant's father.

20. In view thereof, we are of the view that the alleged dues of the Appellant in his capacity as legal heir of the former Managing Director of

the Company, may be recovered only on the restoration of the Company. Taking into consideration the provisions of Section 252(3) of the Companies Act, 2013 which vests this Tribunal with discretion to restore the Company whose name has been struck off, keeping in consideration that it is just to do so, we restore the name of the Company in the register. The Appeal is allowed with the following directions namely:

(i) The Registrar of Companies/Respondent is ordered to restore the original status of the Appellant Company viz. **TIRUNELVELI INFRASTRUCTURE DEVELOPMENT PRIVATE LIMITED** as if the name of the Company has not been struck off from the Register of Companies with resultant and consequential actions like changing the status of Company from **"strike off"** to **"Active"**

(ii) The Company shall within a period of 30 days from the restoration of the Appellant Company's name in the register being maintained by the RoC, will file *inter alia* its annual returns and balance sheets as well other compliances statutorily required to be made under the Companies Act, 2013 for the period from which there has been default with requisite charges/fees as well as additional fee/late charges.

(iii) That the Restoration of the Company's name is also subject to filing of a declaration under Section 10A of the Companies Act, 2013 within a period of 30 days from the date of this order.

(iv) Till all compliances are made by the Company, the Company shall not alienate or dispose of any of its valuable assets.

(v) By virtue of this order of restoration of the name of Company in the register, it will not entitle the Directors of the Company whose names in case have been disqualified by virtue of provisions of Section 164 of the Companies Act, 2013 by the Respondent/RoC automatically to be restored to directorship except in accordance with law.

(vi) An affidavit of compliance of the aforesaid directions shall be filed within a period of 2 months from the date of this order.

(viii) This order allowing the Appeal shall not circumscribe the power of the Respondent to proceed against the Appellant Company and its Directors as mandated for alleged late filing of any forms, documents, returns and such other compliance under the provisions of Companies Act, 2013.

21. This Appeal stands allowed on the aforementioned terms.

-Sd-

VENKATARAMAN SUBRAMANIAM
MEMBER (TECHNICAL)

-Sd-

SANJIV JAIN
MEMBER (JUDICIAL)