IN THE NATIONAL COMPANY LAW TRIBUNAL
KOCHI BENCH

Company Appeal (C/Act)/16/KOB/2026
(Under Section 252 of the Companies Act, 2013)

Date of Institution: 29.07.2026

Order delivered on: 11.08.2026

In the matter of:

M/s. Salim's Whitefeather Resort Private Limited

MEMO OF PARTIES:

Mr. Rafeek Peedi Yakkal Hassan
Shareholder of M/s. Salim's Whitefeather Resort Private Limited
Room No. 140, Ambazhachal, Thokkupara
Idukki – 685 565.
(**Through Power of Attorney Holder Mr. Abdul Rasheed K V**)

... Appellant

-Vs-

Registrar of Companies, Kerala & Lakshadweep,
Corporate Law Bhavan,
BMC Road, Thrikkakkara P.O., Kakkanad,
Kochi, Kerala-682 021.
Email:roc.ernakulam@mca.gov.in

... Respondent

Coram:

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

HON'BLE MEMBER (TECHNICAL): SHRI RAVICHANDRAN RAMASAMY

Appearances:

For the Appellant : Mr. Sherry Samuel Oommen, Advocate.

For the Respondent/ROC : Representative of ROC

O R D E R

PER CORAM

1. This Company Appeal has been filed by **Mr. Rafeek Peedi Yakkal Hassan** (DIN: 08447908), through his Power of Attorney holder, **Mr. Abdul Rasheed K. V.**, in his capacity as a shareholder-cum-Director of **M/s. Salim's Whitefeather Resort Private Limited,** under Section 252 of the Companies Act, 2013. The appeal challenges the order of strike-off dated 28.09.2022, issued in Form STK-7 by the Respondent/Registrar of Companies, Kerala & Lakshadweep, under Section 248 of the Companies Act, 2013, and seeks the following reliefs:

> "***i. Notice to the Respondent and after hearing the parties allow the Company Petition directing the Registrar of Companies, Kochi, Ernakulam to restore the name of the Company in the Register of Companies maintained by the Registrar of Companies as if its name had not been struck off from the rolls of the Register in terms of Section 252(3) of the Companies Act, 2013;***
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> ***ii. In view of Rule 11 of the National Company Law Tribunal Rules, 2016, allow the Company to file its returns from the financial year ended 31 March 2022 till date without imposition of additional filing fee under section 403 of the Act, duly condoning the delay, considering the peculiar facts in the present case;***
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> ***iii. Allow such consequential and incidental relief arising on account of (i) and (ii) above including changing the status of the Company from "Strike off" to "Active", etc including quashing/ setting aside Annexure 7.***
>
> ***iv. Pass such other order/orders direction/directions as may deem just and proper in terms of Section 252(3) of the Companies Act, 2013***."

2. **Brief facts of the case and submissions made by the Appellant**:

i. M/s. Salim's Whitefeather Resort Private Limited was incorporated on 16.05.2019, bearing Corporate Identification Number (CIN) U63000KL2019PTC057938, as a Company limited by shares. The registered office of the Company is at Room No.140, Ambazhachal Thokkupara, Idukki – 685 565, Kerala, within the jurisdiction of the Registrar of Companies, Ernakulam, Kerala.

ii. The Authorised Share Capital of the Company, as per the last available financial statements, is Rs.10,00,000/- divided into 1,000 equity shares of Rs.100/- each. The Paid-up share capital of the Company is Rs. 1,00,000/-.

iii. The main object of the Company is "to carry on the business of travel, tourism and transporting agents, carriers of passengers and luggage and organizers of passenger tours, picnics, holiday packages, event management, ticket booking, hotel booking, arranging boarding and lodging, and to own, take on lease, let on hire, run and manage, busses, vans, luxury coaches, boats, vessels, cars, jeeps, aircrafts, other vehicles and recreation resorts, cottages, home stays and promote tourism in any part of India or abroad subject to the Rules and Regulations issued by Reserve Bank of India or any such other Government Authority from time to time". The details of the main object are set out in the Memorandum of Association which is filed along with the appeal as Annexure 10.

iv. The current shareholding pattern of the Company is as follows:

Ledger Folio	Name of the shareholder	No of shares held	Total value of shares held (INR)	Percentage of shareholding
1.	Rafeek Peedi Yakkal Hassan	990	99,000	99%
2.	Mohammed Rizwan	10	1,000	1%
TOTAL		1,000	100,000	

v. The current list of Directors of the Company is as follows:

Serial No	Name of the individual	Current shareholding in the Company
1.	Mr. Rafeek Peedi Yakkal Hassan	99%
2.	Mr Salim Hamood Said	

vi. The Company was incorporated with the objective of establishing a world-class 30-room resort in Idukki District. For this purpose, it acquired 24 ares (approximately 99 cents) of land. A Building Permit dated 17.12.2018, valid until 06.02.2027, evidencing the proposed construction of the resort, is annexed with the Appeal as Annexure 5**.**

vii. The outbreak of the COVID-19 pandemic in 2020 severely disrupted the Company's plans. Owing to the travel restrictions imposed during the pandemic, one of the Directors, who was based in Oman, was unable to travel to India. Consequently, the Company could neither open its bank account nor commence its business operations as planned. The pandemic also adversely affected the personal and financial affairs of the Directors, resulting in further delay in the implementation of the project.

viii. The Appellant submitted that the Respondent/Registrar of Companies struck off the name of the Company by issuing Form STK-7 dated 28.09.2022 under Section 248 of the Companies Act, 2013, without serving notice upon the Company or its Directors as mandated under Section 248(1) of the Act. At the time of the strike-off, the Company was actively pursuing investment opportunities as the tourism sector was recovering from the effects of the COVID-19 pandemic. The strike-off caused serious prejudice to the project and compelled the Appellant to continue meeting project-related expenses from his personal funds.

ix. It is submitted that the Company now seeks restoration of its name to enable it to proceed with the project and realise its business potential. It has been actively exploring investment opportunities and has recently executed a Memorandum of Understanding with M/s. Roopakala Construction Group to develop the proposed resort. A copy of the Memorandum of Understanding is annexed with the appeal as Annexure 6**.** During his visit to Kerala in November and December 2025, the Appellant, Mr Rafeek Peedi Yakkal Hassan, personally supervised the project's progress and engaged in discussions with prospective investors and the construction partner.

x. It is submitted that the Company has prepared its audited financial statements for the financial years ended 31.03.2022, 31.03.2023, 31.03.2024, and 31.03.2025, which are annexed with the Appeal as Annexures 11 to 14, respectively. The income tax return for the financial year ended 31.03.2025 is annexed with the Appeal as

Annexure 15. Mr. Rafeek Peedi Yakkal Hassan has been duly authorised by the shareholders to file the present Appeal under Section 252(3) of the Companies Act, 2013.

xi. It is submitted that no prejudice will be caused to any stakeholder if the Company is restored. On the contrary, non-restoration would result in irreparable loss to the Company and its stakeholders. The Company has not engaged in any unlawful activities and seeks restoration to regularise compliance and resume business operations. Therefore, this Tribunal may, in the interest of justice and equity, direct the Registrar of Companies, Kerala, Ernakulam, to restore the name of the Appellant Company to the Register of Companies.

xii. It is submitted that in the event of revival of the Appellant Company and restoration of its name in the Register of Companies maintained by the Respondent, the Appellant undertakes to file all pending statutory documents, including the financial statements & Annual Returns, along with the filing fees and the additional fees, as applicable, as on the date of actual filing.

3. The Appeal has been filed within the limitation period of 20 years prescribed under Section 252(3) of the Companies Act, 2013, as the company was struck off on 28.09.2022.

4. Upon notice, the Respondent/ROC filed a Report dated 04.08.2026 and submitted as follows:

a) M/s Salim's Whitefeather Resort Private Limited (CIN: U63000KL2019PTC057938) was incorporated on 09.05.2019 with the Registrar of Companies, Kerala. The company had an authorised share capital of Rs.10,00,000/-, divided into 10,000 equity shares of Rs.100/- each, and a paid-up share capital of Rs.1,00,000/-. The appellant was a promoter-subscriber holding 510 equity shares as per the Memorandum of Association.

b) The company failed to commence business after incorporation. As the subscribers did not pay the subscription amount undertaken in the Memorandum and the declaration under Section 10A (1) of the Companies Act, 2013 was not filed within 180 days of incorporation, the Registrar issued a Form STK-1 notice dated 27.06.2022 under Section 248(1). Thereafter, a public notice in Form STK-5 was published in the Gazette on 16.08.2022. Since no valid objections were received from the company or its directors, the Registrar struck off the company's name from the Register of Companies on 28.09.2022 under Section 248(5), and Form STK-7 was issued.

c) It is submitted that the Appellant has also admitted in the appeal that the company failed to commence business, which led to the initiation of the strike-off proceedings due to non-compliance with the statutory filing requirements.

FINDINGS:

5. We have considered the submissions made by the Learned Counsel for the Appellant, as well as the ROC report and other materials available on record.

6. Upon examining the facts of the case, this Tribunal is satisfied that the Respondent, the Registrar of Companies, was justified in striking off the name of the Company from the Register of Companies in accordance with the

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provisions of the Companies Act, 2013. The records demonstrate that the Appellant Company had failed to commence business after its incorporation, as the subscribers did not pay the subscription amount undertaken in the Memorandum, and the declaration under Section 10A (1) of the Companies Act, 2013, was not filed within 180 days of incorporation.

7. However, Section 252 (3) of the Companies Act, 2013 confers powers on this Tribunal to order for restoration of the name of the Company in the Register of companies maintained by ROC, on an appeal made by the (i) Company (ii) Member (iii) creditor or (iv) workman before the expiry of 20 years from the date of publication in Official Gazette of the notice under Section 248 (5) of the Act, if the Tribunal is satisfied that the Company was, at the time of its name being struck off, carrying on business or in operation or otherwise just that the name of the company be restored to the Register of Companies.

8. The provision pertaining to the restoration of the name of the Company as provided in Section 252 of the Companies Act, 2013, is reproduced below:

Section 252: -

> *"(1) Any person aggrieved by an order of the Registrar, notifying a company as dissolved under section 248, may file an appeal to the Tribunal within a period of three years from the date of the order of the Registrar and if the Tribunal is of the opinion that the removal of the name of the company from the register of companies is not justified in view of the absence of any of the grounds on which the order was passed by the Registrar, it may order restoration of the name of the company in the register of companies:*
>
> *Provided that before passing any order under this section, the Tribunal shall give a reasonable opportunity of making representations and of being heard to the Registrar, the company and all the persons concerned :*
>
> *Provided further that if the Registrar is satisfied, that the name of the company has been struck off from the register of companies either inadvertently or on the basis of incorrect information furnished by the*

company or its directors, which requires restoration in the register of companies, he may within a period of three years from the date of passing of the order dissolving the company under section 248, file an application before the Tribunal seeking restoration of name of such company.

(2) A copy of the order passed by the Tribunal shall be filed by the company with the Registrar within thirty days from the date of the order and on receipt of the order, the Registrar shall cause the name of the company to be restored in the register of companies and shall issue a fresh certificate of incorporation.

(3) If a company, or any member or creditor or workman thereof feels aggrieved by the company having its name struck off from the register of companies, the Tribunal on an application made by the company, member, creditor or workman before the expiry of twenty years from the publication in the Official Gazette of the notice under sub-section(5) of section 248 may, if satisfied that the company was, at the time of its name being struck off, carrying on business or in operation or otherwise it is just that the name of the company be restored to the register of companies, order the name of the company to be restored to the register of companies, and the Tribunal may, by the order, give such other directions and make such provisions as deemed just for placing the company and all other persons in the same position as nearly as may be as if the name of the company had not been struck off from the register of companies.

9. The Respondent/Registrar of Companies has not opposed the relief sought by the Appellant for restoration of its name to the Register of Companies. The Appellant has also undertaken to comply with all statutory requirements and to take necessary measures to regularise the defaults committed by the Company. In the absence of any objection from the Respondent/ROC and having regard to the object and purpose of Section 252 of the Companies Act, 2013, this Tribunal considers it appropriate to take a liberal view and grant the Appellant an opportunity to restore the Company and bring its affairs into compliance with law.

10. Upon perusal of the appeal, this Tribunal is of the considered view that sufficient grounds exist for restoring the name of the Company to the Register of

Companies. In the present case, the Appellant, being a shareholder holding 99% of the Company's share capital, has filed the present appeal under Section 252(3) of the Companies Act, 2013, seeking restoration of the Company's name. The Appellant has placed on record the audited financial statements for the financial years ended 31.03.2022 to 31.03.2025, which prima facie demonstrate that the Company was in operation and carrying on its business at the time the order under Section 248 of the Companies Act, 2013, was passed. Although the Company had committed certain statutory defaults, the Respondent/Registrar of Companies, after following the procedure prescribed under the Act, struck off the Company's name from the Register of Companies.

11. Certainly, Section 252(3) does not mandate going into the merits of an order passed under Section 248 of the Companies Act, 2013, but the NCLT used to call for a report from the ROC, subject to a satisfactory response to the objections raised by the ROC. Once a person has the *locus* to file an appeal and has placed on record *prima facie* proof that, at the time of the order under Section 248, the Company was carrying on its business or was in operation, the Tribunal, after recording its satisfaction, can pass appropriate orders.

12. The right given to the Company, along with any member, creditor, or workman, to file an appeal under Section 252(3) of the Companies Act, 2013, demonstrates the legislative intent that even a struck-off Company retains a limited statutory personality for the purpose of seeking its revival. Under Section 248 of the Companies Act, 2013, a "struck-off" status removes a company's name from the official register. While it ceases active operations, it legally "survives" for specific limited purposes like recovering debts, settling past liabilities, clearing statutory dues, and resolving legal disputes. If the appellant has established that the Company was carrying on business and was in operation and has the intention to continue with its normal operations, or that the restoration is

otherwise just and equitable, the NCLT is empowered to pass appropriate orders under the given circumstances. However, the said orders would not exempt the Company from paying the regular fees and penalties, if applicable, for its previous non-compliances.

13. We are of the considered view that the Appellant is a shareholder of the Company and in the light of the above findings, this Company Appeal is maintainable in the eyes of law. Accordingly, the present appeal is **allowed** on the following terms: -

    i. The Registrar of Companies, Kerala/Lakshadweep, the Respondent herein, is directed to restore the original status of the Appellant Company, **M/s. Salim's Whitefeather Resort Private Limited,** as if the name of the Company has not been struck off from the Register of Companies, with the resultant and consequential actions like changing the status of the Appellant Company from "**Strike off" to "Active"**.

    ii. The Appellant Company is directed to file all pending statutory document(s), including Annual Accounts for the period and Annual returns along with prescribed fees/additional fees/fines as decided by the Registrar of Companies, Kerala/Lakshadweep, within 45 days from the date on which its name is restored on the Register of Companies maintained by the Registrar of Companies, Kerala/Lakshadweep.

    iii. The restoration of the Company's name is also subject to the payment of **Rs. 10,000/- (Rupees Ten thousand Only) per financial year** for which the Company has not filed their financial returns with the ROC towards cost payable through online payment in www.mca.gov.in **under miscellaneous fees** by mentioning the particulars as **"payment of cost for revival of Company"** within thirty days from the date of receipt of the copy of this Order.

iv. The restoration of the Appellant Company's name in the Register will be subject to their filing all outstanding documents for the defaulting years as required by law and completion of all formalities, including payment of any late fee or other charges that are leviable by the Respondent for the late filing of statutory returns. The name of the Appellant Company shall then stand restored in the Register of the ROC, as if the name of the company had not been struck off.

v. The appellant company is directed to file a copy of this Order with the ROC within 30 days of the receipt of this Order. ROC shall give effect to this Order only after perusal of the Compliance report of the cost imposed.

vi. On such delivery and after due compliance with the above directions, the Registrar of Companies, Kerala/Lakshadweep, is directed to publish the order in the Official Gazette under his office name and seal;

vii. This Order is confined to the violations, which ultimately led to the impugned action of striking off the name of the Company, and it will not come in the way of Registrar of Companies, Kerala/Lakshadweep to take appropriate action(s) in accordance with law, for any other violations/offences, committed by the Appellant Company prior to or during the striking of the Company. The Appellant Company shall make good the offences, if any, arising out of non-compliance with various sections under the Companies Act, 2013.

14. Accordingly, **Company Appeal (C/Act)/16/KOB/2026 is allowed** and **disposed of**.

15. The Registry is directed to send e-mail copies of this order forthwith to all the parties, inclusive of the Counsel.

16. Urgent certified copy of this order, if applied for, be issued upon compliance with all requisite formalities.

Sd/-	**Sd/-**
RAVICHANDRAN RAMASAMY	**VINAY GOEL**
(MEMBER TECHNICAL)	**(MEMBER JUDICIAL)**

Signed on this the 11th day of August, 2026.

JL/Steno