

**NOT FOR PUBLICATION WITHOUT THE  
APPROVAL OF THE APPELLATE DIVISION**

This opinion shall not "constitute precedent or be binding upon any court."  
Although it is posted on the internet, this opinion is binding only on the  
parties in the case and its use in other cases is limited. R. 1:36-3.

SUPERIOR COURT OF NEW JERSEY  
APPELLATE DIVISION  
DOCKET NO. A-1013-16T3

MAIN STREET SUPER SERVICE,  
INC.,

Appellant,

v.

DEPARTMENT OF THE TREASURY,

Respondent.

---

Argued telephonically January 31, 2018 -  
Decided February 16, 2018

Before Judges Sabatino and Ostrer.

On appeal from the New Jersey Department of  
the Treasury, Division of Revenue and  
Enterprise Services.

Shabbir Q. Shehabuddin argued the cause for  
appellant (Law Offices of Abdelhadi &  
Associates, LLC, attorneys; Shabbir Q.  
Shehabuddin, on the briefs).

Jonathan B. Peitz, Deputy Attorney General,  
argued the cause for respondent (Gurbir S.  
Grewal, Attorney General; attorney; Melissa H.  
Raksa, Assistant Attorney General, of counsel;  
Jonathan B. Peitz, on the briefs).

PER CURIAM

This matter concerns an attempt to revoke the allegedly fraudulent dissolution of a New Jersey corporation. In March 1999, Main Street Amoco, Inc. was incorporated. Nassar Yousef was listed in the certificate of incorporation as the corporation's sole director. The name of the entity was slightly amended in June 1999 to Main Street Super Service, Inc. The corporation owned real property in New Jersey on which it operated a gas station.

Pursuant to a stock purchase agreement dated March 3, 2006, Palm and Olive Realty, LLC ("Palm")<sup>1</sup> bought all of the shares of stock of Main Street. Mohammed Huzien is the "managing member" of Palm. The sales agreement stated that Yousef, the seller, was at the time the owner of all of the company shares, free and clear of any restrictions.

On March 8, 2006, five days after the sales agreement had been executed, a "Certificate of Change, Registered Name or Address or Both" was filed with the State Treasurer. The certificate advised the State that Yousef was the "withdrawing agent" and Huzien was the new agent of Main Street.

Evidently, Yousef thereafter took steps to dissolve the corporation, allegedly without the knowledge of Huzien or

---

<sup>1</sup> In the appellate Case Information Statement, appellant is identified as Palm and Olive Realty, LLC.

appellant. On May 15, 2006, a person who identified himself as Yousef filed with the New Jersey Division of Revenue, purportedly in accordance with N.J.S.A. 14A:12-3, a "Certificate of Dissolution, Without a Meeting of Shareholders." In that certificate, the registered agent for the corporation was identified in a handwritten entry as Yousef, rather than Huzien. Youself was also identified on the form as the company's sole director and sole shareholder.<sup>2</sup>

The Certificate of Dissolution represented that Yousef, on behalf of the company, had taken all necessary actions to dissolve the corporation pursuant to N.J.S.A. 14A:12-3, including obtaining the signatures or proxies of any other shareholders entitled to vote. The document further represented, under penalty of perjury, that as of the adoption date, the corporation had no assets, had ceased doing business, did not intend to recommence doing business, and would not make any distributions of cash or property to shareholders. Yousef's name was signed with handwritten block letters.<sup>3</sup>

---

<sup>2</sup> At oral argument on the appeal, counsel represented that Yousef is now living in the country of Jordan. Jordan is not a signatory to the Hague Convention and thus Yousef may be beyond the range of effective service of process from the Superior Court.

<sup>3</sup> No one has argued to us that the signature contemplated by the form and the statutory scheme cannot be in untyped block letters.

The Certificate of Dissolution recited that the corporation adopted the purported dissolution action on either January 31, 2006 or March 31, 2006.<sup>4</sup> According to Palm, no notice of dissolution was actually given and no consent was obtained from the shareholders, in violation of N.J.S.A. 14A:12-3.

As explained in a detailed affidavit from Huzien, Palm did not discover these irregularities until 2015 through an investigation by a forensic accountant it had retained. The accountant also discovered from federal and state taxing authorities that the corporation filed no tax returns for calendar year 2006, the year of the purported dissolution.

Attempting to rectify the situation, Palm applied to the Department of Treasury to revoke the dissolution. However, the Treasury denied relief because N.J.S.A. 14A:12-10 literally requires such a revocation to occur "within 60 days after the effective time of dissolution[.]" Palm's request was therefore deemed time-barred because it was pursued almost a decade after the Certificate of Dissolution had been filed.

---

We assume for purposes of our opinion that Yousef prepared and filed this form, although we recognize the only evidence of that is his hand-printed name on the form.

<sup>4</sup> The handwritten date is illegible. It could be "January 31" of 2006 (before the stock sale) or "March 31" of that year (after the stock sale).

In a September 21, 2016 letter setting forth its final agency decision, the Division of Revenue and Enterprise Services ("the Division") in the Department of Treasury rejected appellant's contention that the statute's sixty-day timeline should not be enforced in a situation such as here, where there is alleged fraud, unauthorized acts, misrepresentations and/or misstatements.

The Division maintains that even if such nefarious conduct has occurred, the literal wording of the statute does not allow the sixty-day time frame – which apparently was one of the shortest of its kind nationally within corporate dissolution statutes when the statute was passed – to be relaxed. The Division asserts that it is unrealistic and would be administratively too burdensome to expect staff within the Division to verify the accuracy and legitimacy of thousands of corporate filings that are made each year. In addition, the Division raises concerns that if the sixty-day period were deemed subject to relaxation or equitable tolling (or deemed to not have accrued in situations of alleged fraud or impropriety), it is conceivable that members of the public who check the status of corporate filings may have relied on that reported status in the meantime to their potential detriment.

The Division issued a final agency decision on September 21, 2016 denying appellant's request for revocation. Appellant now seeks relief from this court. Appellant asserts that it is in

possession of the real property and would like to eliminate any cloud on the title caused by the 2006 dissolution. Appellant further asserts that it would like to preserve the corporation's name. Its counsel represents that it is separately attempting to resolve any tax liability issues for the period from 2006 to the present.<sup>5</sup>

In essence, appellant argues that the purported Certificate of Dissolution was invalid ab initio under N.J.S.A. 14A:12-3 because it lacked appropriate corporate authorization and thus was improperly filed with the Division. Taking this logic to the next step, appellant contends that the sixty-day deadline in the statute never accrued. In the alternative, appellant asks that this court equitably toll the time bar, given the circumstances presented.

There are no reported or unreported cases in our state addressing such issues arising under N.J.S.A. 14A:12-10. We are mindful, as the Division rightly points out, that our Legislature deliberately intended to adopt a rather short period of time for dissolution certificates to be revoked. On the other hand, statutory deadlines in other exceptional situations sometimes have been relaxed or not strictly enforced. See, e.g. Rivera v. Bd.

---

<sup>5</sup> At our request we received very helpful supplemental briefs from both counsel prior to the telephonic argument. We appreciate their efforts.

of Review, 127 N.J. 578, 586-89 (1992); Cavallaro 556 Valley St. Corp. v. Div. of Alcoholic Beverage Control, 351 N.J. Super. 33, 38-40 (App. Div. 2002).

Based on the limited record before us, we decline to resolve at this time whether the circumstances here could justify some form of relief from the sixty-day statutory time bar. Instead, we remand the fact-laden issues to the Division for an administrative hearing, presumably to be referred to the Office of Administrative Law.<sup>6</sup> Among other things, the hearing shall explore why appellant delayed for nearly a decade in discovering the alleged irregularity; whether any corporate tax returns or annual reports were filed in the interim and, if not, why not; whether there are any other relevant proofs concerning Yousef, his apparent actions, and his motives for filing the dissolution form; whether any third parties are affected; and whether a quiet title action would suffice to remedy the situation. We also suspect that counsel who may have represented the parties in the stock purchase agreement could have relevant non-privileged information about the surrounding circumstances.

---

<sup>6</sup> At oral argument both counsel indicated they were amenable to such an administrative hearing if this panel found a need for fact-finding and associated credibility determinations.

Vacated and remanded. We do not retain jurisdiction.

I hereby certify that the foregoing  
is a true copy of the original on  
file in my office.



CLERK OF THE APPELLATE DIVISION