

STATE OF NORTH CAROLINA
GUILFORD COUNTY

IN THE GENERAL COURT OF JUSTICE
SUPERIOR COURT DIVISION
22 CVS 8650

KHYATI SHAH and U.S.
ACCOUNTING AND TAX, INC.,

Plaintiffs,

v.

AYAZ AHMED; NCDOTAX, INC.;
MAHESH CHHABIA; C2B
TECHNOLOGIES, INC.;
CLEARWATER ESTATES, LLC;
MFSA INVESTMENTS, INC.;
AARSH DIXIT; and IAS GROUP,
INC.,

Defendants.

ORDER ON DESIGNATION

1. **THIS MATTER** is before the Court pursuant to the Determination Order issued on 3 February 2023 by the Honorable Paul Newby, Chief Justice of the Supreme Court of North Carolina, directing the undersigned to determine whether this action is properly designated as a mandatory complex business case in accord with N.C.G.S. § 7A-45.4(a).

2. Plaintiffs filed the Verified Complaint initiating this action in Guilford County Superior Court on 16 November 2022. Plaintiffs represent that they filed the Notice of Designation (the “NOD”) of this matter as a mandatory complex business case in early February 2023. The Guilford County Clerk of Superior Court, however, disputes whether Plaintiffs filed the NOD.

3. Under N.C.G.S. § 7A-45.4(d)(1), “[t]he Notice of Designation shall be filed . . . [b]y the plaintiff . . . contemporaneously with the filing of the complaint[.]” The contemporaneous filing requirement of section 7A-45.4(d)(1) is mandatory and,

even if Plaintiffs had filed the NOD in early February 2023, Plaintiffs' failure to comply with that requirement renders the NOD untimely. As a result, the Court determines that this action is not properly designated as a mandatory complex business case in accord with N.C.G.S. § 7A-45.4(a) and thus shall not be assigned to a Special Superior Court Judge for Complex Business Cases. *See, e.g., Shenzhen Ruobilin Network Tech. Co. v. ChannelAdvisor Corp.*, 2022 NCBC LEXIS 144, at *1 (N.C. Super. Ct. Nov. 30, 2022) (determining designation was improper when notice of designation was filed thirty-three days after the filing of the complaint); *Narvaez v. nGuard, Inc.*, 2021 NCBC LEXIS 102, at *1 (N.C. Super. Ct. Nov. 29, 2021) (determining designation was improper when notice of designation was filed six days after the filing of the complaint).

4. Consistent with the Determination Order, the Court hereby advises the Senior Resident Superior Court Judge of Judicial District 18 that this action is not properly designated as a mandatory complex business case so that the action may be treated as any other civil action, wherein designation as a Rule 2.1 exceptional case may be pursued with the Senior Resident Superior Court Judge if deemed appropriate.

5. The Court's ruling is without prejudice to the right of any other party to seek designation of this matter as a mandatory complex business case as provided under section 7A-45.4.

SO ORDERED, this the 13th day of February, 2023.

/s/ Louis A. Bledsoe, III
Louis A. Bledsoe, III
Chief Business Court Judge