**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**
**COMPANY APPLICATION NO.698 OF 2015**
IN
**COMPANY PETITION NO.628 OF 2014**

Anil Lakhiprasad Didwania )….Applicant

V/s.

Official Liquidator of M/s.Tulsidas )
Trading Pvt. Ltd. )....Respondents

----

Mr.Santosh Saroj for the original petitioner.

Mr.Vaibhav Ugle for the applicant.

Ms.Yogini Chauhan Asstt. Official Liquidator present.

----

**CORAM : K.R.SHRIRAM,J**
**DATE : 19th November, 2015**

**P.C.:-**

1 This company application is made to re-call the order of winding up passed on 27.2.2015.

2 On 21.7.2015 this Court had directed the Official Liquidator to notify all the creditors of the respondent-company inviting their claims since the petition was already allowed and the order can be re-called only if there are no claims or claims if any, are satisfied by the applicant. Pursuant thereto, the Official Liquidator has published notice in `Free Press Journal' (in English) and `Navshakti' (in Marathi) giving 21 days notice to the creditors to submit their claims. The Official Liquidator has filed his report dated 3.9.2015 in this Company

application in which it is stated that the Official Liquidator has not received any claim whatsoever except the claim from the Income-tax Department on 22.4.2015 for an amount of Rs.7,19,84,480/-. The applicant has filed a reply to this report of the Official Liquidator by way of an affidavit of one Anil Lakhiprasad Didwania affirmed on 18.11.2015 in which it is stated that the applicant had preferred an appeal before the Commissioner of Income-tax and the said appeal is pending consideration. A copy of the letter dated 29.4.2015 addressed to the Commissioner of Income-tax (Appeals) along with a copy of the appeal is also annexed to this affidavit.

3 Indisputably except this demand of the Income-tax authority there are no claims from any creditors whatsoever. The Income-tax authority may decide the appeal on its own merits. Just because the company has received a claim and assessment order which also is under challenge, will not be a reason for not allowing the application. In my view, it will be in the interest of the Income-tax authority if the application is allowed.

4 In the circumstances, application is allowed in terms of prayer clause-(a) and accordingly disposed.

5 As regards Official Liquidator's report dated 3.9.2015, the same is allowed in terms of prayer clauses-(a) & (c).

**(K.R.SHRIRAM,J)**

**CERTIFICATE**

**Certified to be true and correct copy of the original signed Judgment/Order.**