

Shephali

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
COMPANY APPLICATION NO. 197 OF 2016
IN
COMPANY PETITION NO. 479 OF 2011**

L. & T. Finance	...Applicant
<i>In the matter between</i>	
E. U. medicaments	...Petitioner
<i>Versus</i>	
Mission Vivacare Limited	...Respondent

Mr. Chetan Yadav, *for the Applicant.*
Ms. Jasmine Upadhye, *i/b M. V. Kini & Co., for Bank of India.*
Mr. Sanjay Varma, *Assistant Official Liquidator, High Court,*
Bombay, present.

CORAM: G.S. PATEL, J
DATED: 14th March 2016

PC:-

1. The application is for a limited relief. The Applicant states that it sold the materials more particularly described in paragraph 3 of the Affidavit in Support of the Application to the Respondent on 8th September 2011. The sale price was Rs. 5,40,000/-. Against this sale, the Respondent was required to issue Form-H. This form is necessary to be filed with the VAT Department to claim Central Sales Tax exemption.

2. The Applicant states that the Respondent itself did not furnish this Form-H despite reminders. In the meantime, the Respondent went into liquidation and the Official Liquidator was appointed. The Official Liquidator has been unable to hand over Form-H to the Applicant despite several requests so since the premises of the Company are sealed. The Official Liquidator is unable to state whether the necessary Form-H is filled up and ready. The Applicant has, however, obtained information in the form of a confirmation email from an Ex-Director of the Respondent, a copy of which is annexed Exhibit "D" at page 9 to the Affidavit in Support. This document only says that the ex-Director is unable to assist the Applicant since the Official Liquidator is appointed. It does not clearly say that the necessary Form-H is readily at hand.

3. The Official Liquidator is directed to check the papers and records in the registered office of the Respondent Company and ascertain whether the necessary Form-H in the name of the Applicant is ready. If it is, the Official Liquidator will hand it over to the Advocate for the Applicant and obtain a suitable receipt. If not, the Official Liquidator's representative is directed to draw up, sign and issue the necessary Form-H with the Official Liquidator's signature and official stamp. The Ex-Director of the Company, Mr. Akshay Mehta, who issued the communication at page 9 is directed to assist the Official Liquidator in this exercise.

4. The Company Application is disposed of in these terms.

(G. S. PATEL, J.)