**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**
**ORDINARY ORIGINAL CIVIL JURISDICTION**

**COMPANY APPLICATION NO.552 OF 2017**
**IN**
**COMPANY PETITION NO.687 OF 2003**

Anil Vasant Patil ….Applicant

***IN THE MATTER BETWEEN :***

Seema K. Chag ….Petitioner

Vs.

The Liquidator of M/s. Kay Ess
Organics Pvt. Ltd. (In Liqn.) & Anr. ….Respondents

----

Ms. Molina P. Thakur for applicant.
Mr. Sandeep Marne for respondent no.2.
Mr. Mahendhar Aithe, Company Prosecutor for Official Liquidator present.

----

**CORAM : K.R.SHRIRAM, J.**
**DATE : 20th MARCH, 2018**

**P.C.:**

1 Applicant has approached this Court with a prayer to direct respondent no.1, viz., Official Liquidator of M/s. Kay Ess Organics Pvt. Ltd., to pay the outstanding property tax bill amounting to Rs.9,01,760/- to respondent no.2, i.e., Navi Mumbai Municipal Corporation.

2 Applicant is the purchaser of the property being Plot No.W-232 (B), MIDC, Thane Belapur Road, Khairane, Navi Mumbai – 400 105 which Official Liquidator sold by public auction. The terms and conditions of sale as approved by this Court at Clause 14 provided that "*the purchaser shall be liable to pay taxes, charges, fees and outgoings in respect of the said property from the date of confirmation of sale in their favour and any earlier taxes,*

*charges, fees and outgoings payable to any party till date of sale will be paid out of the sale proceeds in accordance with the provisions of the Companies Act, 1956 read with Companies (Court) Rules, 1959 by Official Liquidator, High Court, Bombay*". Relying on this representation, applicant has purchased the said property.

3 The company (in liquidation) owes a sum of Rs.7,28,629/- to respondent no.2 which has apparently increased now to Rs.9,01,760/-. Respondent no.2 had lodged the affidavit of proof of debt with Official Liquidator on 1st August, 2015 towards property tax bill upto September, 2015. With the affidavit of proof of debt is annexed a property tax bill raised by respondent no.2 for the period 1st April, 2015 to 30th September, 2015 and the amount claimed is Rs.7,09,436/-. The bill shows that last payment was made on 8th January, 2002 amounting to Rs.11,828/-. This Court is unable to make out from the affidavit of proof of debt, what is the property tax payable upto 1st May, 2014 when the sale of the said property to applicant was confirmed.

4 Ms. Thakur, counsel for applicant states that for the period from 2nd May, 2014 upto the date and for the future, applicant will pay the property tax together with interest or penalty, if any in accordance with law to respondent no.2 and this amount will be paid within two weeks of receiving a communication from respondent no.2 indicating the amount

payable from 2nd May, 2014. Mr. Marne states that respondent no.2 will provide the details to applicant within two weeks from today. Ms. Thakur states that the rights and contentions of applicant to contest any claim for interest or penalty be kept open. The same is kept open.

5 For the claim of respondent no.1 for the period upto 1st May, 2014, Official Liquidator may adjudicate the affidavit of proof of debt in accordance with law.

6 Mr. Marne states that in view of this order passed, respondent no.2 will not act on the default notices issued and the Court can note the same have been withdrawn. At the same time, Mr. Marne states that if within the time provided as above to applicant to pay the property taxes from 2nd May, 2014 applicant does not pay, respondent no.2 should be given liberty to raise fresh demand notice. Liberty granted.

7 Application accordingly stands disposed.

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