

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
COMPANY APPLICATION NO.9 OF 2018
IN
COMPANY PETITION NO.301 OF 2013**

Commissioner of CGST and
Central Excise Belapur CommissionerateApplicant

IN THE MATTER BETWEEN :

Kotak Mahindra Bank Limited, MumbaiPetitioner

Vs.

ESP (Asia) Pvt. Ltd. through Official LiquidatorRespondent

Mr. Jitendra B. Mishra for applicant.

Mr. Mahendhar Aithe, Company Prosecutor for Official Liquidator present.

CORAM : K.R.SHRIRAM, J.

DATE : 20th MARCH, 2018

P.C.:

1 Mr. Mishra, counsel for applicant, relying upon a judgment of Five Judge Bench of the Hon'ble Supreme Court of India in ***S. V. Kondaskar Vs. V. M. Deshpande Income Tax Officer***¹ submitted that the adjudication proceedings in respect of the three show cause notices issued to respondent company (in liquidation) would not come under the definition of "Other legal proceedings" provided in Section 446 (1) of the Companies Act, 1956. Mr. Mishra submitted that the application be accordingly disposed. Mr. Mishra submitted that applicant will give notice to the ex-directors of the company to answer the show cause notices.

1. 1972 (1) SCC 438

2 Application accordingly stands disposed.

(K.R. SHRIRAM, J.)