

IN THE HIGH COURT OF BOMBAY AT GOA
MISC.CIVIL APPLICATION NO. 192 OF 2019

IN
CUSTOM APPEAL NO. 4 OF 2017

COMMISSIONER OF CUSTOMS, GOA

CUSTOM COMMISSIONERATE, MORMUGAO ... Applicant

Versus

ZENITH COMPUTERS LTD. ... Respondent

Ms. Asha A. Desai, Senior Central Government Standing Counsel
for the appellant.

Coram:-S. C. GUPTE &

PRITHVIRAJ K. CHAVAN, JJ.

Date:- 14th June 2019

P.C.:

This Misc. Civil Application is taken out by Commissioner of Customs in a Customs Appeal for impleading Directors of the original respondent in the Customs Appeal as party respondents. The Customs Appeal is under Section 130 of the Customs Act, 1962 challenging the Judgment and Order passed by CESTAT, Mumbai in an appeal. The Misc. Civil Application is on the footing that the respondent-Company has been wound up and is no longer in existence. In the premises, the appellant seeks joinder of all Directors of the Company as the respondents. Learned Counsel for the appellant relies on a Judgment of Allahabad High Court in the

Case of **Nargis Malik v/s. Official Liquidator** [1997 LawSuit (All) 1997]. In that case, the Court held by reason of the fact that the dues against the company pertained to a period much prior to the winding up order and were from assessments, where the company through its directors had already filed appeal, it would be appropriate on the part of the Directors to pursue the matter. Since, the present case also involves liability of the liquidated Company for a period prior to the winding up order, it is in the interest of justice to implead the Directors of the Company as party respondents to the appeal. The Misc. Civil Appeal is accordingly allowed. Amendment to be carried out within two weeks. The appellant shall also join the Official Liquidator as a party respondent to the Customs Appeal. The Court is informed that the appellant has filed a separate Misc. Civil Application, being STA No.1273/19, for impleadment of the Official Liquidator. Even that Misc. Civil Application, which is not on board, is mentioned and placed on board and called out, and is disposed of in terms of this order.

PRITHVIRAJ K. CHAVAN,J.

S. C. GUPTE, J.

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