

Comp.A.No.169 of 2020 in
C.P.No.526 of 2000

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M.SUNDAR.J.,

'Condonation of delay' ('COD' for the sake of brevity) of 664 days in filing claim application before the 'Official Liquidator attached to this Court' ('OL' for the sake of brevity) and consequently directing the OL to receive the claim and adjudicate the same in accordance with law, is the prayer in captioned application. Mr.S.Rajesh, learned counsel on record for applicant submits that a duty is cast on OL under Section 178(1) of 'Income Tax Act, 1969' ('IT Act' for brevity) to intimate about the liquidation of a Company to the jurisdictional Assessing Officer and that, such notice has not been received by the applicant. To be noted, this is articulated in Paragraphs 6 of the affidavit filed in support of captioned application.

2. Mr.Bavisetty Sridhar, learned 'Deputy Official Liquidator' {"Deputy OL" for the sake of brevity} representing OL submits in response to paragraph 6 of the affidavit filed in support of captioned application that the main Company Petition is of the year 2000, it is more

than two decades old and therefore, he is unable to readily retrieve the correspondence files at this distant point of time and this difficulty is aggravated owing to the pandemic and consequent lock down .

3. However, considering the innocuous nature of the prayer i.e., COD, learned Deputy OL says that the OL has no serious objection or opposition to the COD prayer being acceded to.

4. This Court having heard learned counsel for applicant, learned Deputy OL, having noticed the submissions of learned Deputy OL and having perused the affidavit filed in support of captioned application is of the considered view that the COD prayer deserves to be acceded to.

Captioned application is ordered as prayer for. There shall be no order as to costs.

04.12.2020

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