

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

**OFFICIAL LIQUIDATOR REPORT NO. 3 OF 2024
IN
COMPANY PETITION NO. 507 OF 2002**

In the matter of The
Companies Act, I of 1956;

AND

In the matter of Hanuman
Vitamin Foods Ltd. (in
liquidation)

MMTC Ltd.

... Petitioner

Ms. Akanksha Agarwal for Official Liquidator.

Mr. Chandan Kumar, Official Liquidator.

Mr. Yogesh Bhoge i/by Jurisperitus Mumbai for Sicom Limited.

Ms. Kajal Gupta i/by M. V. Kini & Co. for the Petitioner.

Mr. Vinod Kothari a/w Ms. Sonal Sanap i/by Apex Law Partners
for ARCIL.

Mr. Apoorv A. Joshi i/by Kay Legal & Assoc. for IARC-Secured
Creditor No.1.

Mr. Sidharth Samantaray a/w Mr. Ayush Kothari for Auction
Purchaser (Balaji Realty).

**CORAM: MANISH PITALE, J.
DATE : 16th FEBRUARY, 2024**

P.C. :

. Heard learned counsel for the parties.

2. As noted in the order dated 2nd February, 2024, the aspect of

the sales tax liability pertaining to the subject properties of the company in liquidation, assumes significance in the present proceedings.

3. The learned counsel appearing for the highest bidder i.e. Balaji Realty, submits that sales tax liability is on the company in liquidation and not on the property that is subject matter of auction. This is disputed by the learned counsel appearing for the official liquidator. The learned counsel appearing for the rival parties, intend to rely upon certain judgments.

4. In that light, list the present OLR for further hearing on 19th March, 2024 (High on Board).

5. In the meanwhile, the official liquidator will inform the aforesaid highest bidder, as to whether the sales tax department has lodged any claim with the office of the official liquidator in respect of the said liability.

MANISH PITALE, J.