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

**INTERIM APPLICATION NO.1136 OF 2024**
**IN**
**COMPANY PETITION NO.1 OF 2019**

Vijaykumar V. Iyer
Liquidator for Aditya Birla Idea
Payments Bank Limited (in liquidation) … Applicant
Vs.
Registrar of Companies (Mumbai) … Respondent

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Mr. Gaurav Joshi, Senior Advocate with Mr. Karl Tamboly, Mr. Peshwan Jehangir, Mr. Haabil Vahanvaty i/by M/s Khaitan and Company, Advocates for the Applicant.
Mr. Akhileshwar Sharma, Advocate for the Income Tax Department.
Mr. Ashish Mehta with Mr. Himanshu P. Singh i/by M/s Ethos Legal Alliance, Advocates for the Respondent in IAL 5605 of 2022.

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**CORAM : ABHAY AHUJA, J.**
**DATE : 19 APRIL, 2024.**

**P.C. :**

1. Pursuant to earlier orders of this Court, today when the matter is called out, Mr. Gaurav Joshi, learned senior counsel appears for the Applicant-Liquidator and tenders across the Bar draft minutes of the order, copy whereof has also been furnished to Mr. Akhileshwar Sharma, learned counsel for the Income Tax Department.



2. At the outset, Mr. Sharma would submit that the Liquidator is yet

to make payment of the outstanding demand of Rs.23,56,210/- plus interest as per assessment order under section 143(3) for the assessment year 2017-18.

3. Learned counsel for the Income Tax Department further submits that there is an appeal filed by the Department before the Income Tax Appellate Tribunal in respect of the penalty of Rs.1,71,58,750/- under section 270-A of the Income Tax Act, 1961 and that even if the said amount is deposited in this Court, the apprehension is that upon liquidation / dissolution of the company in liquidation, the Tribunal or any other forum would dismiss the said Appeal on the ground that the company is liquidated / dissolved.

4. To allay Mr. Sharma's apprehension, Mr. Joshi ably assisted by Mr. Tamboly submit that the shareholders of the company would be entitled to defend the proceedings and have also suggested language to the effect that the liquidation / dissolution of the company would not be a ground for dismissal of the Appeal, which can be included in the minutes.

5. Let Mr. Sharma take instructions.

6. List on 26th April, 2024 on the supplementary board.

7. Let payment of the outstanding demand for the year 2017-18 be also made by then.

**(ABHAY AHUJA, J.)**