

**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.

V/s.

Registrar of Companies (Mumbai) ...Respondent.

Mr. Gaurav Joshi, Senior Advocate a/w. Mr. Karl Tamboly, Mr. Peshwan
Jehangir and Mr. Haabil Vahanvath i/b. Khaitan & Co., Advocate for
Petitioner/Applicant.

CORAM : ABHAY AHUJA, J.
DATE : 19th JULY, 2024

PC. :

1. Pursuant to the order dated 8th May 2024, today when the matter is called out, Mr. Joshi, Learned Senior Counsel appearing for the Applicant-Liquidator and submits that an affidavit with respect to the GST demand has been filed. Perusal of the same indicates that Uttar Pradesh Goods and Services Tax Department has on 22nd April 2024 raised a demand for excess claim of input tax credit for the year 2018-19 for an amount of Rs. 44,61,042/- as principal and Rs. 41,86,045/-

towards penalty and interest.

2. Mr. Joshi, Learned Senior Counsel has drawn the attention of this Court to the paragraph-3 of the said affidavit where it has been submitted that the Petitioner Company has a credit balance of Rs. 49.31 Lakhs available in its Electronic Credit Ledger on the GST Portal which credit has been used to offset the principal demand on 27th June 2024. That with respect to the penalty and interest, the applicant undertakes on behalf of the Petitioner Company to deposit the amount levied towards penalty and interest in this court, provided the shareholders of the Company are permitted to pursue and continue the appropriate proceedings to challenge the demand.

3. Since the Uttar Pradesh GST Department is not before this Court, on behalf of the applicant, it has been requested that the application be allowed to be amended.

4. List on **9th August 2024** on the "**Supplementary Board**". Let the draft amendments be furnished to this Court.

(ABHAY AHUJA, J.)

ARUNA
SANDEEP
TALWALKAR

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