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 of Aditya Birla Idea Payments Bank Ltd. (in Liquidation) ... Applicant

Versus

Registrar of Companies (Mumbai) ... Respondent

Mr. Gaurav Joshi, Senior Advocate alongwith Mr. Haabil Vahanvaty and Ms. Roselin Alex instructed by Khaitan and Co., Advocate for the Applicant.
Mr. Ashish Mehta instructed by Ethos Legal Alliance, Advocate for the Respondent.

CORAM : ABHAY AHUJA, J.
DATE : 11 OCTOBER 2024

P.C. :

1. Pursuant to the earlier orders of this Court ending with order dated 9th August 2024, today when the matter is called out, Mr. Joshi, learned Senior Counsel appears for the Applicant and seeks to tender across the bar draft minutes of order for consideration of this Court, submitting that the matter before the Income Tax Department as well as the Uttar Pradesh GST Authority has been concluded and that this Court may pass appropriate orders.

2. Mr. Mehta, learned Counsel, appears for the Ministry of Corporate Affairs and seeks time to take instructions on the draft minutes of order.

3. Mr. Joshi, learned Senior Counsel, draws the attention of this Court to an amendment to the Finance Act, whereby Section 128A has been introduced in the Central Goods and Services Tax Act, 2017, whereby the interest and penalty on the Company in liquidation would be waived for the outstanding demand pertaining to the period between 1st July 2017 and 31st March 2020. Since this issue pertains to the Uttar Pradesh GST Authority in addition to granting time to Mr. Mehta, learned Counsel for the Ministry of Corporate Affairs to take instructions on the draft minutes of order, this Court deems appropriate to issue notice to the Deputy Commissioner of State Tax, having office address at Sector 12, 5th Floor, State Tax Office, Hazrat Ganj, Lucknow – 226 001, Uttar Pradesh. Registry to issue notice to the Deputy Commissioner of State Tax, returnable on 22nd November 2024.

4. Let the Uttar Pradesh GST Authority be represented in this Court with appropriate instructions with respect to the liability of the Company in liquidation, so that appropriate orders can be passed by this Court on the next date.

5. Let the Learned Counsel appearing for the Ministry of Corporate Affairs also revert with instructions on the next date.

6. List on **22nd November 2024**.

(ABHAY AHUJA, J.)