

Sharada

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

NOTICE OF MOTION NO.9 OF 2025
IN
INSOLVENCY PETITION NO.28 OF 1987

Mr. Poonamchand G. Jain

...Petitioner/Debtor

Versus

Union of India, Through Income Tax
Department

...Proposed
Respondent

Mr. S. H. Bohra, Counsel for the Petitioner/Debtor.

Ms. C. J. Bhatt, Official Assignee, a/w Mr. Subodh Patil, Deputy
Official Assignee and Mr. D.B. Iswalkar, 1st Assistant to Official
Assignee, present in Court.

Ms. Rekha Rane, Insolvency Registrar, present in Court.

CORAM : R.I. CHAGLA J.

DATE : 1st JULY, 2025.

ORDER :

1. By this Notice of Motion the Petitioner is seeking amendment by joining Income Tax Department, The Income Tax Officer, Ward 17(10) Aaykar Bhavan, M. K. Road, Mumbai-400 020 as a necessary party in the proceeding before the Official Assignee of this Court and for amendment to be allowed in terms of schedule of

amendment.

2. The Petitioner had, after being adjudicated of as insolvent by order dated 13th November 1987, filed appeals before the CIT and ITAT challenging the orders of the Income Tax Authorities and which appeals were decided in favour of the Petition. The amendment sought is in order to bring on record that in view of the orders passed in the appeals in favour of the Petitioner, there is now nil Income Tax liability and Sales Tax liability as had been given in schedule D of the Petition before the Official Assignee.

3. There is no opposition to the grant of relief in the Notice of Motion.

4. Considering the averments in the affidavit of the Petitioner in support of notice of motion for amendment, I am satisfied that a case is made out for grant of the relief sought for viz. for amendment of the proceedings before the Official Assignee in order to bring on record the subsequent evidence namely the appeals filed before the CIT and ITAT and which the Petitioner states have been decided in favour of the Petitioner.

5. In view thereof, notice of motion has made absolutely in terms prayer clause (a). The Petitioner shall carry out necessary amendment in the proceedings before the Officer Assignee in terms of the schedule of amendment annexed to the Interim Application. Amendment shall be carried out within a period of two weeks from today.

6. The Notice of Motion is accordingly disposed of.

[R.I. CHAGLA J.]