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

EXECUTION APPLICATION NO.210 OF 2011

1a Seema King ...Applicant

Versus

Bhagwan Tuljaram Shahani and Ors. ...Respondents

WITH
COURT RECEIVER'S REPORT NO.88 OF 2024
IN
EXECUTION APPLICATION NO.210 OF 2011

1a Seema King ...Applicant

Versus

Bhagwan Tuljaram Shahani and Ors. ...Respondents

WITH
INTERIM APPLICATION (L) NO.9498 OF 2024
IN
EXECUTION APPLICATION NO.210 OF 2011

Sunita Waterson ...Applicant

Versus

Bhagwan Tuljaram Shahani and Ors. ...Respondents

WITH
COURT RECEIVER'S REPORT NO.54 OF 2023
IN
EXECUTION APPLICATION NO.210 OF 2011

1a Seema King ...Applicant

Versus

Bhagwan Tuljaram Shahani and Ors. ...Respondents

WITH
CHAMBER SUMMONS NO.997 OF 2017
IN
EXECUTION APPLICATION NO.210 OF 2011

1a Seema King ...Applicant

Versus

Bhagwan Tuljaram Shahani and Ors. ...Respondents

WITH
COURT RECEIVER'S REPORT NO.398 OF 2022
IN
EXECUTION APPLICATION NO.210 OF 2011

1a Seema King ...Applicant

Versus

Bhagwan Tuljaram Shahani and Ors. ...Respondents

WITH
CHAMBER ORDER (L) NO.294 OF 2013

WITH
INTERIM APPLICATION (L) NO.17676 OF 2025

WITH
INTERIM APPLICATION NO.2772 OF 2025

WITH
COURT RECEIVER'S REPORT NO.266 OF 2024

Mr. Rajesh G. Singh, for the Auction Purchaser is present.

Mr. Monil Punjabi, i/b. Mr. Rajesh Sahani for the Plaintiffs.

Mr. Niket Jani i/b. Jani and Parekh for Defendant Nos.2, 3 and 6.

Mr. Dev Sanjay Tejnani i/b. Mr. Manoj K. Bhatia for Defendant Nos.5(a) to 5(c).

Mrs. Nandini Y. Deshpande, 1st Asstt. to Court Receiver is present.

CORAM : R.I. CHAGLA J.

DATE : 7TH JULY, 2025.

ORDER :

1. Mr. Rajesh Singh – Auction Purchaser has sought for a clarification in Paragraph 3 of the Order dated 10th June, 2025, wherein this Court has directed the Court Receiver to return Mr. Rajesh Singh the amount of Rs.4.40 lakh i.e. the amount payable to the Income Tax Authority as Tax Deducted at Source (“TDS”). It was further directed that upon payment of TDS amount to the Income Tax

Authority, Mr. Rajesh Singh shall issue certificate in the name of the Court Receiver for the amount so paid towards the TDS. The Court Receiver shall then disburse the amount to the owner upon receipt of the said certificate.

2. Mr. Rajesh Singh has tendered a statement of TDS payable which is taken on record and marked 'X' for identification. As per the said statement there are certain legal heirs of the original Plaintiff and Defendant Nos.5(a) to 5(c) who are Non Resident Indians and accordingly TDS payable by them is 16.5%. He has submitted that in view of the said paragraph 3 of the said Order dated 10th June, 2025, TDS of only 1% is directed to be returned. Hence, the clarification / modification of this paragraph is required.

3. First Assistant to Court Receiver has also sought a clarification / modification of the said paragraph of the said Order where it is recorded that the certificate is required to be issued in the name of the Court Receiver. She has submitted that the Court Receiver is not the vendor and hence the certificate is required to be issued in the name of the vendor.

4. Accordingly, the Court Receiver is directed as per the statement marked 'X' to return 16.5% TDS amount to Mr. Rajesh Singh – Auction Purchaser for Mr. Rajesh Singh to pay the TDS as per the statement marked 'X'. The said 16.5% TDS amount shall be returned by the Court Receiver within a period of one week from the date of uploading of this Order.

5. Thereafter, Mr. Rajesh Singh shall upon payment of the TDS issue certificate in the name of the vendors / confirming parties as mentioned in the statement marked 'X' for the amount paid towards TDS.

6. Accordingly, the said Order dated 10th June, 2025 is modified to the above extent.

[R.I. CHAGLA J.]