

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

**(14) OFFICIAL LIQUIDATOR REPORT NO. 144 OF 2025
IN
COMPANY PETITION NO. 71 OF 1999**

In the matter of Companies
Act, I of 1956;
And
In the matter of Equator
Computers Ltd. (In Liqn.)

M/s. Tata Consultancy Services Ltd.

...Petitioner

AND

**(15) OFFICIAL LIQUIDATOR REPORT NO. 145 OF 2025
IN
COMPANY PETITION NO. 957 OF 2014**

In the matter of Companies
Act, I of 1956;
And
In the matter of Aril
Pharma Limited (In Liqn.)

Black Rose Industries Limited

...Petitioner

AND

**(16) OFFICIAL LIQUIDATOR REPORT NO. 150 OF 2025
IN
COMPANY PETITION NO. 503 OF 2005**

In the matter of Companies
Act, I of 1956;
And

In the matter of Girish Dye
Works Pvt. Ltd. (In Liqn.)

M/s. Colorband Dyestuff Pvt. Ltd.

...Petitioner

AND

(17) OFFICIAL LIQUIDATOR REPORT NO. 151 OF 2025

IN

COMPANY PETITION NO. 973 OF 2009

In the matter of Companies
Act, I of 1956;

And

In the matter of English Edition
Publishers and Distributors
(India) Pvt. Ltd. (In Liqn.)

The Book Centre Limited

...Petitioner

Ms. Akanksha Agrawal, for the Official Liquidator.

Mr. Satyajit Roul, Official Liquidator, present.

CORAM : ARIF S. DOCTOR, J.

DATE : 19th DECEMBER 2025

P.C.

1. All these matters were placed on board today since a common issue arises. Each of the captioned Official Liquidator's Reports seeks dissolution of the Companies in question and consequential dispensation with the compliances which would otherwise be required during the course of final dissolution of a company in liquidation.

2. For the convenience of the Court, the Official Liquidator has prepared a list setting out (i) the date on which the winding-up order was passed; (ii) the funds available; and (iii) the status of the claim in each of the companies.

3. For convenience, the same is reproduced below:

Sr. No.14

Sr. No.	OLR No.	Date of winding up	funds available (In Rs.)	Claims
1.	144 of 2025 (Equator Computer Ltd.)	23.04.2007	4,674	Claims are not invited as there are no assets and insufficient funds. (para 9)

Sr. No.15

Sr. No.	OLR No.	Date of winding up	funds available (In Rs.)	Claims
2.	145 of 2025 (Aril Pharma Ltd.)	18.03.2015	Nil	Claims are not invited as there are no assets and no funds. Only one claim of Professional Tax Officer was received. (para 9 and 6)

Sr. No.16

Sr. No.	OLR No.	Date of winding up	funds available (In Rs.)	Claims
3.	150 of 2025 (Girish Dye Works Pvt. Ltd.)	29.06.2012	Nil	Claims were invited pursuant to Order dated 14.12.2012 but no claims were received (para 12). But the company has no assets or funds as on date (para 14)

Sr. No.17

Sr. No.	OLR No.	Date of winding up	funds available (In Rs.)	Claims
4.	151 of 2025 (English Edition	04.05.2012	Nil	Claims were invited pursuant to Order dated 14.12.2012 but no

	Publishers and Distributors (India) Pvt. Ltd.)			claims were received (para 11-12). But the company has no assets or funds as on date (para 13).
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4. On a query from the Court as to why no claim were invited in respect of some of the aforesaid companies, it was pointed out that this was because those companies neither have any funds nor do they have any assets. This is set out in each of the reports filed by the Official Liquidator. It is in the context of these facts that the various directions have been sought.

5. Learned counsel have also placed reliance upon various decisions which support the directions which are today sought for, useful reference can be placed upon such decisions in the following cases : *Goan Riviera Resorts Private Limited through the Official Liquidator*¹, *Meghal Homes (P) Ltd. Vs. Shree Niwas Gimi K. K. Samiti*², *Delfin Expo Mart Vs. Royal Regency Fashions Pvt. Ltd.*³, *Vikas Motors Pvt. Ltd.*⁴, *Indiana Spices and Foods Industries Ltd.*⁵ and *Lalji Paper Mills Pvt. Ltd.*⁶.

6. In each of the aforesaid decisions, the Court proceeded to allow dissolution of the company in liquidation since there was a lack of sufficient or substantial funds or assets, and no useful purpose would be served by keeping the process of winding-up or liquidation alive.

1 (2024) SCC Online Bom 751

2 (2007) 7 SCC 753

3 (2023) SCC Online Del 3866

4 (2023) SCC Online Del 4634

5 (2020) SCC Online Del 705

6 (2019) SCC Online Del 10739

7. Having heard learned counsel and having perused the judgments upon which reliance is placed, I am satisfied that a case has been made out for allowing the aforesaid Official Liquidator's Report.

8. Hence, the Official Liquidator's Reports are allowed as prayed for.

(ARIF S. DOCTOR, J.)