

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

OFFICIAL LIQUIDATOR REPORT NO. 31 OF 2026

In the matter of Companies Act, I of  
1956;

And

In the matter of Various Companies (In  
Liquidation)

\_\_\_\_\_  
Ms. Apurva Thipasay for Official Liquidator.

Mr. Satyajit Roul, Official Liquidator.

\_\_\_\_\_  
**CORAM** : **ARIF S. DOCTOR, J.**  
**DATE** : **16<sup>th</sup> JANUARY, 2026**

**P.C.**

1. The Official Liquidator has by way of present Report sought the following directions:

*"a) In view of submissions made in paragraph (6) of this report, whether this Hon'ble Court be pleased to permit the Official Liquidator to invite claims from the creditors / workers under Rule 148 of the Companies (Court) Rules, 1959 by publishing Notice for inviting claims in newspapers, i.e. "Free Press Journal" (English) and "Navshakti" (Marathi), both published and having publication in Mumbai through the Panel Advertising Agency in respect of the Companies as mentioned in paragraph 4 of the present report, and to pay the professional fees of Panel Advertising Agency, out of 'Common Pool Fund Account – Company Paid Staff Salary Reserve Fund Account', subject to deductions of applicable taxes, if any;*

*b) In view of submissions made in paragraph (7) of this report, whether this*

*Hon'ble this Hon'ble Court may be pleased to permit the Official Liquidator to appoint the Panel Chartered Accountant for adjudication of the claims of the workers, and to file list of such admitted claims of workers with this Hon'ble Court and also permit the Official Liquidator to pay the professional fees of Panel Chartered Accountants as already approved by this Hon'ble Court in respect of the Companies as mentioned in paragraph 4 of the present report and vide order dated 26.04.2023 passed on Official Liquidator Report No.51 of 2023, from 'Common Pool Fund Account - Company Paid Staff Salary Reserve Fund Account; subject to deduction of applicable taxes, if any;"*

2. Ms. Thipasay points out that in paragraph no. 4 off the Official Liquidator's Report, various dates of winding up order against the company in respect of which directions have been sought for have been set out.

3. Having perused the Report and having heard Ms. Thipasay, the present Report would have to be allowed, as the inviting of claims would be the next consequential step, that the Official Liquidator is required to take, after an order of winding up.

4. The present Official Liquidator's Report is allowed in terms of prayer clauses 'a' and 'b'.

[ARIF S. DOCTOR, J.]