

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

OFFICIAL LIQUIDATOR REPORT NO. 32 OF 2026
IN
COMPANY PETITION NO. 1180 OF 2002

In the matter of Companies Act, I of
1956;

And

In the matter of M/s. Megasoft Limited
(In Liqn.)

Bharat Heavy Electricals Ltd.

...Petitioner

Ms. Apurva Thipasay for Official Liquidator.

Mr. Satyajit Roul, Official Liquidator.

CORAM : ARIF S. DOCTOR, J.
DATE : 16th JANUARY, 2026

P.C.

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

“(a) In view of para (8) of this report, whether this Hon’ble Court may be pleased to ratify the action of the Official Liquidator in appointing M/s S.M. Pradhan, Chartered Accountant from then panel of the Official Liquidator for the purpose of adjudication of claims and preparation of the certified list of the claims admitted/rejected in respect of the claims of the Company (In Liqn.) on behalf of the Official Liquidator;

(b) In view of para (11) of this report, whether this Hon’ble Court may be pleased to permit the Official Liquidator to make the payment of

professional fees of Rs. 29,500/- to M/s S. M. Pradhan & Co, Chartered Accountants as per the bill dated 16/02/2023 submitted and further professional fees to be paid to the said Chartered Accountant payable after completion of adjudication of claims under process of adjudication of claims on submission of their further bill for professional charges out of the fund lying to the credit of the Company (In Liqn.) subject to deduction of applicable taxes."

2. Ms. Thipasay points out that that M/s S.M. Pradhan & Company had been appointed as a Chartered Accountant for the purposes of adjudicating 221 claims, which have been received by the Official Liquidator, an invoice of M/s S.M. Pradhan & Company is annexed to the report.

3. Learned counsel submits that the Official Liquidator has verified the said invoice and the same is commensurate with the work done, hence the Official Liquidator's Report is allowed in terms of prayer clauses 'a' and 'b'.

[ARIF S. DOCTOR, J.]