

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

**(7) OFFICIAL LIQUIDATOR REPORT NO. 9 OF 2026
IN
COMPANY PETITION NO. 148 OF 2013**

In the matter of Companies Act, I
of 1956;

And

In the matter of Thermovision
Engineering Sales and Services
Pvt. Ltd. (In Liqn.)

Varsha Refractories Pvt. Ltd.

...Petitioner

AND

**(8) OFFICIAL LIQUIDATOR REPORT NO. 30 OF 2026
IN
COMPANY PETITION NO. 88 OF 2002**

In the matter of Companies Act, I
of 1956;

And

In the matter of Official
Liquidator Of Delta (worldwide)
Maschinen Fabrik Pvt. Ltd. (in
Liquidation)

Atul Himmatlal Shah

...Petitioner

AND

**(9) OFFICIAL LIQUIDATOR REPORT NO. 33 OF 2026
IN
COMPANY PETITION NO. 382 OF 1999**

In the matter of Companies Act, I
of 1956;

And

In the matter of Official
Liquidator Of Spark Metalloy Pvt.
Ltd. (in Liquidation)

Sou. Sunanda Ashok Kadappa And Ors,

...Petitioners

AND

(10) OFFICIAL LIQUIDATOR REPORT NO. 34 OF 2026

IN

COMPANY PETITION NO. 1109 OF 2002

In the matter of Companies Act, I
of 1956;

And

In the matter of Official
Liquidator Of Special Fibres Pvt.
Ltd. (in Liquidation)

M/s.special Fibres Pvt. Ltd.

...Petitioner

Mr. Harsh Moorjani, for Official Liquidator.

Mr. Satyajit Roul, Official Liquidator present.

Mr. Chetan Shelke, Dy. Official Liquidator present.

CORAM : **ARIF S. DOCTOR, J.**
DATE : **23rd JANUARY, 2026**

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 compliance

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. The details of each of the companies are set out as follows:

Sr. No.	OLR NO.	Date of winding up /provisional liquidator appointment	Funds Available	Claims
1	OLR No. 9/2026 (Thermovision Engineering Sales and Services Pvt. Ltd.)	21 st November, 2014	Nil	(1) Claims invited on 06.12.2025; No claims received [Para 15, Pg.10] (2) One suo motu claim received from Sales Tax department for Rs. 1,14,75,253/-[Para 14, Pg. 9].
2	OLR No. 30/2026 (Delta (Worldwide Maschinen Fabrik Pvt. Ltd.)	29 th June, 2010	Nil	1) Claims invited, and last date for submission was 31.01.2013; No claims received. Para 10, Pgs. 4 and 5] (2) Advertising expenses of Rs. 23,875/- was initially borne from the common pool fund maintained by OL, with reimbursement to be made from the company's funds. However, in the absence of any funds or assets, the same may be written off. [Para 10, Pgs. 4

				and 5].
3	OLR No. 33/2026 (Spark Metalloy Pvt. Ltd.)	13 th July, 2007	Nil	(1) Claims invited, and last date for submission was 30th April 2013; No claims received. [Para 12, Pg.7].
4	OLR No. 34/2025 (Special Fibres Pvt. Ltd.)	16 th August, 2010	Nil	1) Claims invited and last date for submission was 11th January 2013; No claims received [Para 10, Pg. 4] (2) Advertising expenses of Rs. 14,162/- was initially borne from the common pool fund maintained by OL, with reimbursement to be made from the company's funds. However, in the absence of any funds or assets, the same may be written off. Para 10, Pg.4].

4. Mr. Moorjani however, points out that in so far as OLR No. 9 of 2026 is concerned, there is a suo-moto claim received from the Sales Tax Department of sum of Rs. 1,14,75,253/-. He submits that this however, should not come in the way of passing of the Order of dissolution since there are no funds or assets available in the name of Company in liquidation. Furthermore, he points out that in OLR No. 30, 33 and 34 of 2026, the Official Liquidator has incurred advertising expenses out of common pool of funds maintained by the Official Liquidator, he submits that since none of those companies in liquidation have any assets or funds, the said amount spent by the Official Liquidator would have to be returned of.

5. Having due regard to the submissions and having noted that the Official Liquidator has now set out that none of the said companies have any assets or funds. The Reports are accordingly allowed as prayed for.

[ARIF S. DOCTOR, J.]