IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
OFFICIAL LIQUIDATOR REPORT NO. 159 OF 2026

In the matter of the Companies Act I of 1956
And
In the matter of Various Companies (in liquidation).

Mr. Rushabh Sheth, for Official Liquidator.

Mr. Satyajit Roul, Official Liquidator present.

CORAM : ARIF S. DOCTOR, J.
DATE : 24th APRIL 2026

P.C.

1 The captioned Official Liquidator Report seeks the following substantive 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 including workmen creditors 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', 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 creditors including workmen creditors, and to file list of such admitted claims of creditors including workmen creditors 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 deductions of applicable taxes, if any;"

2 I have heard Mr. Sheth appearing on behalf of the Official Liquidator, who points out that 27 companies enlisted in paragraph 4 of the Official Liquidator's Report, are companies which do not have funds. He however, submits that the reason for inviting claims is to enable the workmen of the said companies to come forth and receive payment. He submits that given the there are secured creditors, its claim would stand *pari passu* and thus it is really in this interest that the Official Liquidator's report has been filed.

3 Having due regard to the submissions made, I find that the Official Liquidator's Report would have to be allowed and is accordingly allowed.

4 Official Liquidator's Report is accordingly disposed of.

[ARIF S. DOCTOR, J.]