



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**NAGPUR BENCH : NAGPUR**  
**WRIT PETITION NO.2169/2025**

M/s. Powerpack Engineering, Khapri, Nagpur .Vs. State of Maharashtra and Ors.

Office Notes, Office Memoranda of Coram,  
appearances, Court's orders of directions  
and Registrar's orders

Court's or Judge's orders

Mr. R S. Suryawanshi, Advocate for petitioner.  
Mr. M. J. Khan, A.G.P. for respondent No.1.

**CORAM : ANIL L. PANSARE AND NIVEDITA P. MEHTA, JJ.**  
**DATE : APRIL 10, 2026.**

Learned counsel for petitioner submits that the issue involved is covered by judgment in **Jalgaon Janta Sahakari Bank Ltd. and anr. Vs. Joint Commissioner of Sales Tax, Nodal 9, Mumbai and anr. [2022 (5) Mh.L.J. 691]**, followed by this Court **Bank of Baroda .Vs. Assistant Commissioner of Sales Tax and anr. [WP.No.3959/2025, decided on 11.09.2025]**, wherein the consistent view is taken that the bank has a priority over the Sales Tax Department to recover the amount derived from property auctioned, under the provisions of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002.

2. Learned A.G.P. submits that the issue involved is covered as stated above. However, we find that the issue involved in the matters supra is recovery of amount whereas the petitioner under question is seeking no objection certificate from the Sales Tax Department for mutating its name.

3. Since learned A.G.P. submits that the issue involved is covered, the respondents may proceed to give no objection certificate, if otherwise is permissible. We say so because the law, as it stands, is that the secured creditors will have a priority over the unsecured creditors, which would mean that once debt of secured creditors is satisfied the balance amount can be utilized for payments of the unsecured creditors.

4. If, in the circumstances, the respondents are willing to give no objection certificate, they are free to do so.

5. As such, counsel for petitioner submits that the directions are sought to issue no objection certificate, however, considering the fact that the learned A.G.P. has submitted that the issue involved is covered, we leave it to the respondents to take a decision.

6. Eventually, if the no objection certificate is not granted, the petitioner is at liberty to revive the prayer.

7. With these observations, the writ petition is disposed of.

(JUDGE)

(JUDGE)

Kahale