

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

**TUESDAY, THE TWENTY SEVENTH DAY OF JANUARY
TWO THOUSAND AND TWENTY SIX**

PRESENT

THE HONOURABLE SMT JUSTICE T.MADHAVI DEVI

COMPANY PETITION NO: 1 OF 2025

IN THE MATTER OF COMPANIES ACT, 1956

**IN THE MATTER OF EPR PHARMACEUTICALS PRIVATE LIMITED
(UNDER LIQUIDATION) UNDER SECTIONS 484, 489, 497 OF THE Companies
Act, 1956 Read with Rules 328, 329 and 330 of the Company (Court Rules),
1959 R/w. Proviso U/sec. 434 (c) of the Companies Act, 2013.**

Between:

M/s. EPR Pharmaceuticals Private Limited, CIN No- U24239TG2003PTC040924
Plot No.557, Road No.31, Jubilee Hills, Hyderabad, Telangana, India, 500033
Represented by its Liquidator, Mr. Y. Suryanarayana

...PETITIONER COMPANY / Company in Liquidation

AND

The Official Liquidator, Ministry of Corporate Affairs, 1st Floor, Corporate Bhawan,
Bandlaguda, Nagole, Hyderabad 500 068. **...RESPONDENT**

Company Petition Under Sections 484, 489 and 497 of the Companies Act,
1956 R/w. Rules 328, 329, 330 and 9 of the Company (Court) Rules, 1959 and
other applicable Provisions of the Companies Act, 1956 R/w. Proviso Under Section
434 (C) of the Companies Act, 2013 praying that this Court may be pleased to
pass an Order for the dissolution of the Petitioner Company, M/s. EPR
Pharmaceuticals Private Limited (under Members Voluntary Winding up), under the
provisions of Section 497 of the Companies Act, 1956 and the Company Court
Rules, 1959;

This Company Petition coming on for hearing, upon reading the company petition and the affidavit dated 10-03-2025 filed by Sri Y. Suryanarayana, Authorised Signatory of the Petitioner Company in support of the application, and upon hearing the arguments of SRI KAILASHNATH P.S. S., Advocate for the Petitioner and Sri J. SREENADH REDDY, Counsel for the Official Liquidator for the Respondent

The Court made the following ORDER:

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD**

THE HONOURABLE SMT. JUSTICE T. MADHAVI DEVI

COMPANY PETITION NO.1 OF 2025

DATED : 27.01.2026

Between:

M/s. EPR Pharmaceuticals Private Limited

... Petitioner Company/
Company in Liquidation

AND

The Official Liquidator

... Respondent

ORDER

This petition has been filed by the petitioner company under Sections 484, 489 and 497 of the Companies Act, 1956 read with Rules 328, 329, 330 and 9 of the Company (Court) Rules, 1959 read with Proviso under Section 434(c) of the Companies Act, 2013 for dissolution of the petitioner company (under Members' voluntary winding up).

2. The matter was referred by this Court to the Official Liquidator for his Report.

3. The learned Standing Counsel for the Official Liquidator has filed the Report of the Official Liquidator, along with the clarifications sought for by the Official Liquidator and the responses of the petitioner and it is finally stated that the petitioner has satisfied all necessary conditions for dissolution.

4. The learned Counsel for the petitioner submitted that 'no objection certificates' (NOCs) have been given by both the Income Tax Department as well as the ED (Enforcement Directorate) and there were no assets and creditors of the company and that only capital was invested and since business did not take place, the petitioner is seeking winding up of the company. The petitioner company has filed this petition for dissolution of the company (under members' voluntary winding up).

5. A Note containing the list of dates and events is also filed by the learned counsel for the petitioner.

6. Learned Standing Counsel for the Official Liquidator has relied upon the averments in the Report filed on 17.06.2025 and submitted that the petitioner company can be wound up and dissolved.

7. Having regard to the respective contentions of both the parties, this Court finds that in paragraphs 12 to 14, the Official Liquidator has reported as under:

"12. That, on the perusal of the information / documents submitted by the Liquidator, it is submitted as under:

a) That, out of the total assets for the period from 10.10.2015 to 31.3.2023, an amount of Rs.12,98,97,396/- was realised by the Liquidator as per the Final Statement of Accounts (from 10.10.2015 to 31.3.2023).

b) That, as per the Final statement of accounts for the period from 10.10.2015 to 31.3.2023, the total amount realised is Rs.12,98,97,396/- and out of which an amount of Rs.51,08,837/- has been incurred towards costs & charges such as Income Tax, Professional fee, Audit fee, Liquidator's remuneration, etc., and balance amount of Rs.12,47,88,559/- has been returned to the contributories/shareholders.

Hence, total amount of Rs.12,98,97,396/- was distributed as detailed below:

<i>Details of assets realised, expenses made and surplus amount given to Contributories.</i>	
Total Realisation	Rs.12,98,97,396
Less: Liquidation expenses	

(a)	Income tax and TDS paid	Rs.38,25,124	
(b)	Professional fee	Rs.9,00,000	
(c)	Liquidator's remuneration	Rs.90,000	
(d)	Audit fee	Rs.2,43,000	
(e)	Gazette & Paper publication	Rs.8,325	51,08,887
(f)	Bank charges	Rs.9,543	
(g)	ROC filing fees	Rs.7,800	
(h)	Other expenses	Rs.25,045	
	Total	Rs.51,08,887	
	Less: Return to Contributories		
(i)	Mr. Premkumar Eragam Reddy	Rs.12,47,86,046	
(ii)	Mr. Swaminatha Reddy Onteddu	Rs.837	P: 12,47,88,559
(iii)	Smt. Onteddu Devi Nirmala	Rs.837	
(iv)	Prashant Shrinidhi	Rs.837	
	Total	Rs.12,47,88,559	
	Balance amount		NIL

13. That as per the information furnished by the Liquidator, it is noticed that the company (Vol. Lign) has no outstanding tax demands against the said company as on date of information furnished by Income Tax Department, Hyderabad.

14. That this Liquidator convened the final meeting of the members for dissolution of the company on 1.4.2023. After sending due notices and placed the final statement of account before the members and explained the conduct of the winding up proceedings. The said statement was approved in the meeting by way of a resolution. The Minutes of meeting is annexed hereto and marked as **Annexure – G**. Thereafter, as required, the Liquidator filed the return in Form No.157 dt.1.4.2023 with the Registrar of Companies, Hyderabad. After considering the statement of account and other connected documents of

the company and the liquidator, the Official Liquidator is of the humble opinion that, the affairs of M/s. EPR Pharmaceuticals Pvt. Ltd., have not been conducted in a manner prejudicial to the interest of its members or the public and hence, it is a fit case for dissolution of the company under Section 497 (6B) of the Companies Act, 1956 r/w Rule 9 of the Companies (Court) Rules, 1959.

Therefore, the Official Liquidator humbly prays that this Hon'ble Court may be pleased to:

- i) take this report filed in compliance of Section 497(6) of the Companies Act, 1956 on record;*
- ii) form an opinion that the affairs of the company have not been conducted in a manner prejudicial to the interest of its members or to the public interest and pass necessary orders for dissolution of the company viz., M/s. EPR Pharmaceuticals Private Limited (In Voluntary Liquidation), under Section 497 (6B) of the Companies Act, 1956 r/w Rule 9 of the Companies (Court) Rules, 1959 as prayed by the applicant herein; and*
- iii) pass such order or orders as may be deemed fit and proper in the circumstances of the case."*

8. In view of the above, the report of the Official Liquidator dt.17.06.2025 is taken on record and it is declared that the petitioner company viz., M/s. EPR Pharmaceuticals Private Limited (In Voluntary Liquidation) stands dissolved with effect from today, i.e., 27.01.2026 and the Registrar of Companies is directed to take necessary action to strike off the name of the petitioner company from its rolls.

9. The Company Petition is accordingly ordered.

SD/- A. S.S.C.S.M SARMA
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

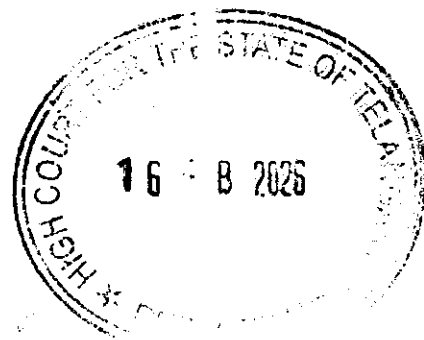
1. The Official Liquidator, Ministry of Corporate Affairs, 1st floor, Corporate Bhawan, Bandlaguda, Nagole, Hyderabad 500 068.
2. The Registrar of Companies, Ministry of Corporate Affairs, Government of India 2nd floor Corporate Bhawan, Nagole, Bandlaguda Thattannaram Village Hayathnagar Mandal, Ranga Reddy District, Telangana State Pin Code 500 068.
3. The Regional Director, South Eastern Region, Ministry of Corporate Affairs, 3rd floor Corporate Bhawan, Nagole, Bandlaguda Thattannaram Village Hayathnagar Mandal, Ranga Reddy District Telangana State Pin Code 500 068.
4. One CC to SRI. KAILASH NATH P S S Advocate [OPUS]
5. One CC to SRI. J. SREENADH REDDY, Counsel for the Official Liquidator, High Court at Hyderabad.
6. Two CD Copies



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HIGH COURT

DATED: 27/01/2026



ORDER

COMPANY PETITION .No.1 of 2025

ORDERING THE COMPANY PETITION

⑧ MT
5/2/26