

**Judge, Commercial Court at Alipore(in-charge)**

**Title Suit 04 of 2023**

**Renumbered as T.S. Com 48 of 2023**

**CNR No: WBSP18-000041-2023**

Mani Square Limited.

.....Plaintiff

Vs.

Shri Subhash Kumar and 04 Ors.

.....Defendants

Order No. 88

26.11.2025

Record is put up today on the strength of a put up petition filed by the Joint Receivers namely Mr. Jayanta Kumar Mukherjee and Mr. Souvik Ghosh who have filed another petition stating that vide order dated 22.07.2025 they were appointed as Joint Receivers and following such appointment it has become necessary to open a current Bank Account with a Nationalized Bank and for such purpose it is also necessary to apply for a Permanent Account Number(PAN) from the Income Tax Department in the name of the Joint Receivers being the “Artificial Juristic Persons” in Form 49A of the Income Tax Act.

Mr. Jayanta Kumar Mukherjee has also submitted that in order to give effect to the order passed by this court the prayer may be allowed.

It would appear further that the Joint Receivers had duly informed the Ld. Advocate for the plaintiff and Ld. Advocate for the defendants about the petition being moved today.

None appeared to raise any objection to such a prayer.

On perusal of the record, it appears that vide order dated 22.07.2025, the Joint Receivers were appointed and were also directed to open a current Bank Account so as to receive the amount of Rs.18,30,224/- Therefore, when this court has directed to open a current Bank Account all the necessary and incidental

requirements for opening of such current Bank Account are also to be performed by the Joint Receivers.

It would appear that PAN would be mandatory for opening the Bank Account and conducting large financial transaction as cash deposit over Rs.50,000/-. Therefore, the prayer made by the Joint Receivers stands allowed.

**Todate.**

Parties to act on the basis of the downloaded copy of the order-sheet from the Website/Ecourts-App.

*Dictated & corrected by me,*

Sd/-

*Judge, Commercial Court at Alipore(i/c)  
For districts of South 24 Parganas, Purba Medinipur,  
Paschim Medinipur & Jhargram*

Sd/-

*Judge, Commercial Court at Alipore(i/c)  
For districts of South 24 Parganas, Purba Medinipur,  
Paschim Medinipur & Jhargram*