

Judge, Commercial Court at Alipore

Present: Smt. Suparna Ray (JO Code:WB00711)

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. 91

17.12.2025

Today is fixed for taking necessary steps by the defendants.

Today is also fixed for filing reply, if any, by the defendants against the affidavit of written objections as filed by the plaintiff.

Today is fixed for filing written notes of argument positively by the defendants.

Hazira filed on behalf of the plaintiff through Ld. Advocate.

Hazira also filed on behalf of the defendant nos. 2 to 4 and 6 through Ld. Advocates.

Ld. Advocates of both sides are present.

Heard Ld. Advocates of both sides.

It appears that on the last date ie on 06.12.2025, the defendants filed a petition with the prayer for adjournment on the ground of sudden demise of defendant no. 5 of the instant suit and also prays time for taking necessary steps.

Ld. Advocate on behalf of the plaintiff verbally submitted that through email the defendants informed them about the demise of defendant no. 5 and accordingly the plaintiff would take necessary steps. Ld. Advocate on behalf of the plaintiff verbally prays time for taking necessary steps.

Considered.

Fix **22.12.2025 at 2:45 p.m.** for taking necessary steps by the plaintiffs as well as by the defendants .

Ld. Joint Receivers namely Ld Advocate Sri Jayanta Kumar Mukherjee and Ld Advocate Sri Souvik Ghosh are found present and they filed their interim report.

Perused the same and kept with the record.

Ld. Joint Receivers filed a petition today with the prayer to pass necessary order allowing Ld Advocate Sri Jayanta Kumar Mukherjee, one of the Joint Receivers,

to apply and for obtaining the Permanent Account Number (PAN) in Form 49A of the Income Tax Department with effect from 22.07.2025 on the ground stated therein.

Heard Ld. Joint Receivers in presence of Ld. Advocate of both sides. Ld Receivers submitted that such PAN Card would be issued in the name of any one of the joint receivers and accordingly, Ld. Joint Receivers prays to pass necessary order. In their interim report also Ld. Joint Receivers submitted that it is now necessary to apply and obtain Permanent Account Number (PAN), which may be applied in the name of Sri Jayanta Kumar Mukherjee, as artificial juristic person for opening a Current Bank Account with Nationalized Bank. To that effect the instant application has been filed by the Ld. Joint Receivers.

No objection is raised by either parties against such prayer of Ld. Joint Receivers.

From the materials on record, it reveals that vide order no. 88 dated 26.11.2025, the prayer of Ld. Joint Receivers was allowed in respect of applying for Permanent Account Number (PAN) from the Income Tax Department in the name of Joint Receivers being artificial juristic person in the form of 49A of the Income Tax Act. But it is submitted by Ld Receivers that no such PAN Card would be issued in favour of the Joint Receivers and according to the existing rule such PAN Card would be issued in the name of any single person.

In the facts and circumstances Ld. Receiver namely Sri Jayanta Kumar Mukherjee is hereby allowed to apply for such PAN Card being artificial juristic person. The order no.88 dated 2.11.2025 is accordingly modified.

The instant application, filed by Ld Joint Receivers is, thus, disposed off accordingly.

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
For districts of South 24 Parganas, Purba Medinipur,
Paschim Medinipur & Jhargram*

Sd/-

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For districts of South 24 Parganas, Purba Medinipur,
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