

Rajesh Chittewan

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

EXECUTION APPLICATION NO.210 OF 2011

1a Seema King ...Applicant

Versus

Bhagwan Tuljaram Shahani And Ors. ...Respondents

WITH

COURT RECEIVER REPORT NO.88 OF 2024

IN

EXECUTION APPLICATION NO.210 OF 2011

1a Seema King ...Applicant

Versus

Bhagwan Tuljaram Shahani ...Respondent

WITH

INTERIM APPLICATION (L) NO.15578 OF 2015

IN

EXECUTION APPLICATION NO.210 OF 2011

1B. Sunita Waterson ...Applicant

Versus

Bhagwan Shahani ...Respondent

WITH

INTERIM APPLICATION (L) NO.9498 OF 2024

IN

EXECUTION APPLICATION NO.210 OF 2011

Sunita Waterson ...Applicant

Versus

Bhagwan Shahani ...Respondent

WITH
COURT RECEIVER REPORT NO.54 OF 2023
IN
EXECUTION APPLICATION NO.210 OF 2011

Seema King ...Applicant
Versus
Bhagwan Tuljaram Shahani & Ors. ...Respondents

WITH
CHAMBER ORDER NO.294 OF 2013
IN
EXECUTION APPLICATION NO.210 OF 2011

Ram Tuljaram Shahani ...Applicant
Versus
Bhagwan Tuljaram Shahani & Ors. ...Respondents

WITH
CHAMBER ORDER NO.114 OF 2022
IN
EXECUTION APPLICATION NO.210 OF 2011

A. Seema King And (B) Sunita Waterson ...Applicant
Versus
Bhagwan Tuljaram Shahani And Ors. ...Respondents

WITH
CHAMBER ORDER NO.997 OF 2017
IN
EXECUTION APPLICATION NO.210 OF 2011

1a. Seema King **...Applicant**
Versus
Bhagwan Tuljaram Shahani & Ors. **...Respondents**

WITH
COURT RECEIVER REPORT NO.398 OF 2022
IN
EXECUTION APPLICATION NO.210 OF 2011

Seema King **...Applicant**
Versus
Bhagwan Tuljaram Shahani & Ors. **...Respondents**

Mr. Rajesh Sahani for the Plaintiff(s).
Mr. Dev S. Tejnani i/b Mr. Manoj K. Bhatia for Defendant Nos.5A to 5C.
Mr. Omkar Khaiyam Shaikh a/w Mr. Faraaz Shaikh for Defendant No.7.
Mr. Rajesh G. Singh, Auction Purchaser, present.
Mr. N.C. Pawar, Court Receiver a/w Ms. Swayam S. Chopda, O.S.D., Present.

CORAM : R.I. CHAGLA, J.

DATED : 10th JUNE, 2025.

ORDER :

1. The matter is placed for seeking a clarification of Order dated 17th March, 2025. In paragraph-21 of the said Order, it is recorded as under :-

“Mr. Rajesh Singh shall pay the requisite TDS payable for the Suit flat and upon such payment, the Court Receiver shall refund the TDS amount from the sale consideration and upon issuance of sale certificate.”

2. Mr. Rajesh Singh-Auction Purchaser has sought by way of this Application a clarification that the consideration which has been paid by him includes the Tax Deducted at Source (TDS), which was required to be deducted from the purchase consideration payable under Section 194-IA of the Income Tax Act, 1961, by the auction purchaser and thereafter certificate to be issued to the Court Receiver, who then would disburse the amount to the owner of the property. He has accordingly sought for a clarification of paragraph-21 of the said Order.

3. Having considered the Application as well as noting the fact that the purchase consideration which is paid by Mr. Rajesh Singh-Auction Purchaser, includes the 1 per cent, which was required to be deducted and paid to the Income Tax Authority, as Tax Deducted at Source (TDS), the Court Receiver is directed to return the amount of Rs.4.40 lakhs, which is the amount payable as Tax Deducted at Source (TDS) to Mr. Rajesh Singh, who shall then pay

this said amount to the Income Tax Authority. Thereafter, Mr. Rajesh Singh shall issue certificate in the name of Court Receiver for the amount so paid towards the Tax Deducted at Source (TDS). The Court Receiver shall then disburse the amount to the owner upon receipt of the said certificate.

4. In view thereof, the said Order dated 17th March 2025, is to the extent of paragraph-21 is modified as above. Needless to state that by passing of this Order, the Court Receiver has not been considered as the vendor of the subject property purchased by the Auction Purchaser.

[R.I. CHAGLA, J.]