



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

OFFICIAL LIQUIDATOR REPORT NO. 79 OF 2026

IN

COMPANY PETITION NO. 778 OF 2014

In the matter of Companies Act, I of
1956;

And

In the matter Of Himalaya Fibers Pvt.
Ltd. (in Liquidation)

Amit Nanda S/o. Sh Phader Dass Nanda

...Petitioner

Mr. Madhur Rai i/b PRS Legal for Petitioner.

Mr. Anirudh Hariani, for Official Liquidator.

Mr. Satyajit Roul, Official Liquidator.

Mr. J.P. Gautam, Dy. Official Liquidator present.

CORAM : ARIF S. DOCTOR, J.

DATE : 20th FEBRUARY, 2026

P.C.

1. The captioned Official Liquidator's Reports is for permanent dissolution of the Company in liquidation namely Himalaya Fibers Pvt. Ltd.

2. Mr. Hariani learned counsel appearing on behalf of the Official Liquidator has, however, submitted that before proceeding further the Liquidator would have to obtain an Audit Report from an Accountant. The reasons for such an Audit Report are more particularly set out in paragraph no. 15 of the Official Liquidator Report, which read thus;



“15. That at present the Company (In Liqn) is having a sum of Rs.2,27,255 (Two Lakhs Twenty Seven Thousand Two hundred Fifty Five only) is lying to the credit of the Company (In Liqn), and no other recoverable assets or funds to its credit. The Official Liquidator has filed Half Yearly Accounts of the Company (In Liqn.) till year March,2024. Further as per requirement of proviso to Rule 298, the audited Final Accounts for the Company (In Liqn) will be filed with the Prothonotary & Senior Master of this Hon'ble Court. This Hon'ble Court may permit the Official Liquidator to get audit the Half Yearly Accounts which is pending for audit and also Final Account by one of the Chartered Accountant from the panel of Chartered Accountants maintained by the Official Liquidator and pay his fees. Further, upon the Chartered Accountant submitting his Audit Certificate along with his comments and discretion, under Rule 303 to the Company Registrar, direct the Company Registrar of this Hon'ble Court to file the same before this Hon'ble Court, as required under Rule 302 of the Companies (Court) Rules, 1959.”

3. Having due regard to the submissions made, Mr. Hariani is correct in his submission, therefore, the present Official Liquidator is allowed and disposed of in terms of prayer clause 'b'.

[ARIF S. DOCTOR, J.]