



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

OFFICIAL LIQUIDATOR REPORT NO. 85 OF 2026
IN
COMPANY PETITION NO. 307 OF 1990

In the matter of Companies Act, I
of 1956.

And

In the matter of M/s. Associated
Pumps Pvt. Ltd. (in Liquidation)

Kirloskar Electric Company Limited.

...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 Associated Pumps 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. 28 of the Official Liquidator Report, which read thus;



"11. That at present the Company (In Liqn) is having no other recoverable assets. The Official Liquidator has filed Half Yearly Accounts of the Company (In Liqn) till 31st 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.]