



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**NAGPUR BENCH : NAGPUR**

**WRIT PETITION NO. 7201/2025**

Navdurga advisory Private Ltd. Nagpur.Vs.Deputy Commissioner of Income Tax & Ors.

Office Notes, Office Memoranda of Coram,  
appearances, Court's orders of directions  
and Registrar's orders

Court's or Judge's orders

Mr. K. Hirani, Advocate for petitioner.

Mr. A. Parchure, Advocate for respondent Nos. 1 to 5.

**CORAM** : **ANIL L. PANSARE AND NIVEDITA P. MEHTA, JJ.**

**DATE** : **JANUARY 9, 2026.**

Heard.

2. Argument is that resolution plan was accepted on 22.12.2023. The respondents did not make any claim before the National Company Law Tribunal. The respondents have now issued recovery notice against the petitioner who has now taken over the company pursuant to acceptance of the resolution plan.

3. Argument is that such recovery is impermissible subsequent to acceptance of the resolution plan. Counsel for respondent shall take instructions and make submissions on 17.01.2026.

(JUDGE)

(JUDGE)