

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s).8907/2024

[Arising out of impugned final judgment and order dated 13-02-2024 in WPMD No.3024/2024 passed by the High Court of Judicature at Madras at Madurai]

P. RENGANATHAN

Petitioner(s)

VERSUS

THE AUTHORIZED OFFICER, CANARA BANK & ORS.

Respondent(s)

IA No. 75354/2025 - APPOINTMENT OF COMMR./RECEIVER, IA No.162842/2024 - EXEMPTION FROM FILING O.T., IA No. 92030/2024 - EXEMPTION FROM FILING O.T., IA No. 2231/2025 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES

WITH

SLP(C) No. 13912/2024 (XII)

IA No. 139668/2024 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 178183/2024 - EXEMPTION FROM FILING O.T.

Date : 10-09-2026 These matters were called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE JOYMALYA BAGCHI
HON'BLE MRS. JUSTICE V. MOHANA

For Petitioner(s) :Mr. Rana Mukherjee, Sr. Adv.
Ms. Madhusmita Bora, AOR
Mr. T Sundar Rajan, Adv.
Ms. Pavithra V., Adv.
Mr. Vaibhav Chechi, Adv.

For Respondent(s) :Mr. Samir Malik, AOR

Mr. Tushar Mehta, Solicitor General
Ms. Isha Gaur, Adv.
Mr. Anant Gautam, Adv.
Mr. Rishi Chauhan, Adv.
Mr. Vibhu Sharma, Adv.
Ms. Azal Aekram, Adv.
Ms. Likivi Jakhalu, Adv.
Mr. Aman Gahlot, Adv.
Mr. Rajesh Kumar Gautam, AOR

Mr. Saurabh Mishra, Sr. Adv.

Mr. Alabhya Dhamija, Adv.
Mr. Santosh Kumar, Adv.
Ms. Bhavya Tyagi, Adv.
Mr. Krishna Kant Kumar, Adv.
Mr. Pradeep Kumar, Adv.
Mr. Jaydip Pati, AOR

Mr. Chandra Prakash, AOR
Mr. Vivek Singh, Adv.
Mr. C.p. Rajwar, Adv.
Mr. Rohan Chandra, Adv.
Mr. Aindri Saha, Adv.
Mr. Abhishek Chatterjee, Adv.
Mr. Krishan Kumar, Adv.

UPON hearing the counsel the Court made the following
O R D E R

1. Instead of complying with our order dated 30.07.2026, the appointed Forensic Auditor Pricewaterhouse Coopers (PwC), Chennai has rejected the directions of auditing by this Court, as their Risk Department has advised them not to take up this work as they have classified it as a "high-risk project".
2. We find that the above-stated agency has erroneously presumed as that the project has been entrusted to them by individuals. However, the directions were issued to the agency by this Court through the order dated 30.07.2026.
3. In any case, we make it clear and again direct Pricewaterhouse Coopers (PwC), Chennai to conduct the forensic audit of the accounts of respondent no.3 - M/s Oxina Land Developers Private Limited and submit a report indicating the estimated market value of the subject hotel as on the date of auction.
4. The needful shall be done within four weeks.
5. Post the matters on 19.11.2026.

(ARJUN BISHT)
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)
DY. REGISTRAR