

ITEM NO.302

COURT NO.9

SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

MISCELLANEOUS APPLICATION NO.2023/2026

IN

C.A. NO. 6100/2024

[Arising out of impugned final judgment and order dated 17-03-2026
in C.A. No.6100/2024 passed by the Supreme Court of India]

UNITED INDIA INSURANCE CO.LTD.

APPELLANT(S)/
APPLICANT

VERSUS

SAYONA COLORS PVT. LTD.

RESPONDENT(S)

[PART-HEARD BY : HON. MR. JUSTICE AHSANUDDIN AMANULLAH AND HON. MR.
JUSTICE R. MAHADEVAN]

Date : 21-07-2026 This matter was called for hearing today.

CORAM :

HON'BLE MR. JUSTICE AHSANUDDIN AMANULLAH
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) :Mr. A.K.De, Adv.
Ms. Ananya De, Adv.
Mr. Chandrakanta Sahoo, Adv.
Mr. Pramit Saxena, AoR

For Respondent(s) :Mr. Amit Anand Tiwari, Sr. Adv.
Mr. Anuj Chauhan, Adv.
Mr. Prashant, AoR
Mr. Surender, Adv.

O R D E R

We have heard learned counsel for the appellant and
learned Senior Counsel for the respondent.

2. We had allowed the main Civil Appeal No.6100/2024 *vide*

our order dated 17.03.2026. However, we had kept the issue of fraud being committed by the respondent open and directed the Commissioner of Police, Ahmedabad, to submit a report after setting up a Special Investigation Team.

3. Pursuant thereto, the Commissioner of Police, Ahmedabad, has submitted a report dated 30.06.2026. The conclusion portion of the report reads as under:

"However, during the entire inquiry, the following irregularities/criminal acts appear to have been committed:

(1) In the names of the employees of Sayona Colours Pvt. Ltd., two proprietorship firms of ELITE CHEMICALS, two proprietorship firms in the name of RANGOLI ENTERPRISE, and proprietorship firms in the names of JMB TRADERS and VISVAMEGH AGENCY were created. The TIN/VAT/CST numbers of these firms were generated after the fire. On the basis of the purchase bills and purchase sheets from these proprietorship firms, higher stock were shown in Sayona Colours Pvt. Ltd., and on that basis, the C.C. (Cash Credit) limit was increased in the bank.

(2) It appears that no sale was made to Sayona Colours Pvt. Ltd. by the two proprietorship firms in the name of Shreeji Enterprises, IVA TRADEXCELL PVT. LTD. and Nirav Chemical Industries and that bills and affidavits were prepared without the knowledge of the owners of the said companies.

(3) It appears that Report No.FSL/Tapan/11/P/192 dated 13/09/2011 of FSL, Ahmedabad City, was tampered with and produced before the Hon'ble Court, thereby misleading the Hon'ble Court and committing a criminal act."

4. Having regard to the background/nature of the issue and the material which has been gathered by the Police during their investigation, we are satisfied that the authorities/Police are required to follow up action in terms of what has come during the investigation.

5. Accordingly, the matter stands finally disposed of with a direction to the Commissioner of Police, Ahmedabad to ensure that based on the report of the SIT as submitted to this Court, appropriate action be taken in accordance with law without any delay.

6. As the report has come, we find it equitable that a copy of the same be handed over to learned Advocate on Record for the respondent in Civil Appeal No.6100/2024. Let the same be done by the Registry by tomorrow, i.e., 22.07.2026. Thereafter, the same shall be resealed and kept on record.

7. On an apprehension raised by learned Senior Counsel for the respondent that the observations made in the order dated 17.03.2026 in Civil Appeal No. 6100/2024 may cause

prejudice to the respondent before Court/forum where the follow up action is required to be taken by the Police authorities, we indicate that the said proceedings should be initiated on the basis of the report submitted to this Court by the SIT and shall not be influenced by whatever observations have been made by this Court in the aforesaid order dated 17.03.2026.

8. Parties shall have liberty to canvass all points available to them on facts as well as in law before the concerned Court/forum and the said Court/forum shall consider the same on their own merits, in accordance with law.

9. The Miscellaneous Application stands disposed of in the aforementioned terms.

(POOJA SHARMA)
AR-CUM-PS

(ANJALI PANWAR)
ASSISTANT REGISTRAR