

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 12638 Of 2026

State Tax Officer .. Petitioner
V/S.

Patanjali Foods Ltd Formerly .. Respondent
Knowns as Ruchi Soya Industries
Ltd

Mr. Lakshyaved R. Odhekar with Omkar Mhasde and Sujen Shaikh, for the petitioner.

**CORAM : MANISH PITALE &
SHREERAM V. SHIRSAT, JJ.**

DATE : 1ST OCTOBER 2026.

PC:

1. Heard learned counsel for the petitioner.
2. This petition is filed by the State tax officer and the assistant Commissioner of State Tax, Gujarat in order to assail order dated 8/11/2023 passed by the National Company Law Tribunal, Mumbai, (NCLT) in interlocutory applications in respect of certain statutory notices issued by the petitioners.
3. The petitioners are particularly aggrieved by the observations made in paragraphs 6.4 and 6.5 of the impugned order.
4. At the outset, we put a query to the learned counsel for the petitioners as to why this writ petition should be entertained in the

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face of the statutory remedy of appeal available under Section 61 of the Insolvency and Bankruptcy Code, 2016 (IBC) for filing an appeal before the National Company Law Appellate Tribunal (NCLAT).

5. The learned counsel for the petitioners submitted that the present writ could be maintained on the ground that the impugned order, in so far as the portions with which the petitioners are aggrieved, can be said to be without jurisdiction and as per settled law in such a situation the writ court can certainly exercise jurisdiction to entertain the writ petition.

6. Reliance is placed on the judgment of the Supreme Court in the case of '*S. Rajendra v.s Deputy Commissioner of Income Tax (Benami Prohibition and Ors)*'¹ .

7. We have perused the relevant portion of the impugned order and we find that the NCLT has proceeded on the basis of the settled position of law that once the resolution plan is approved, claims pertaining to the period prior to the approval of the resolution plan stand extinguished. Further observations have been made in the impugned order with which the petitioners are aggrieved.

8. But, we are of the opinion that the adverse observations made by the NCLT in the impugned order are based upon the jurisdiction available to the NCLT under the provisions of the IBC.

9. According to us, reliance placed on the judgment of Supreme Court in the case of '*S. Rajendra v.s Deputy Commissioner of Income Tax (Benami Prohibition and Ors)*' (supra) is misplaced, for the reason

1 (2026) 5 SCC 563

that in the said case the Supreme Court was considering a conflict between two special statutes i.e. the IBC and the Prohibition of Benami Property Transactions Act, 1988 (Benami Act). While considering the two special statutes, the Supreme Court's found that the provisions of the IBC could not be expansively construed to even trench upon the other field exclusively covered by another special statute.

10. We find that the parallel sought to be drawn by the learned counsel for the petitioners in the present case cannot be accepted, simply for the reason that in the present case, the petitioners are seeking to raise statutory claims based on the State legislation pertaining to the State of Gujarat. If the contention raised on behalf of the petitioners is accepted then such authorities, who can raise claims pertaining to State taxes would seek to avoid the effect of IBC and the procedure contemplated under the Corporate Insolvency Resolution Process by claiming that since there is a conflict between IBC and such State legislation and that there is a hierarchy of challenges provided under the State legislation, the settled position of law with regard to extinguishment of all such claims upon approval of the resolution plan would collapse. This cannot be countenanced.

11. We are of the opinion that petitioners cannot rely upon the aforesaid judgment of the Supreme Court in the case of '***S. Rajendra v.s Deputy Commissioner of Income Tax (Benami Prohibition and Ors)***' (supra) to contend that the impugned order was rendered without jurisdiction.

12. Hence, no ground is made out for entertaining the present petition.

13. However, the petitioners can take recourse to the statutory remedy of filing an appeal under Section 61 of the IBC, strictly in accordance with law.

14. We make no observations with regard to the merits of the matter.

(SHREERAM V. SHIRSAT, J.)

(MANISH PITALE, J.)