

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

Civil Appeal No(s). 2538/2012

COMMISSIONER OF TRADE TAX U.P. & ANR.

Appellant(s)

VERSUS

M/S ROTOMAC PENS PVT.LIMITED

Respondent(s)

WITH

Civil Appeal No. 2544/2012

O R D E R

Learned counsel for the respondent would submit that the respondent-Company is under liquidation. This Court has also found from the website that the said company is under liquidation and proceedings under the Insolvency and Bankruptcy Code, 2016 has taken place.

In the light of the same, present proceedings cannot be proceeded without the leave of the Company Court as contemplated under Section 446(2) of the Companies Act, 1956, as such, reserving liberty to the appellants to revive these appeals in the event of such leave being granted, the present appeals stand disposed of.

Pending application(s), if any, shall stand disposed of.

.....J  
(ARAVIND KUMAR)

.....J.  
(VIPUL M. PANCHOLI)

NEW DELHI;  
July 16, 2026.

ITEM NO.108

COURT NO.12

SECTION III-A

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

Civil Appeal No(s). 2538/2012

COMMISSIONER OF TRADE TAX U.P. . & ANR.

Appellant(s)

VERSUS

M/S ROTOMAC PENS PVT.LIMITED

Respondent(s)

WITH

C.A. No. 2544/2012 (III-A)

Date : 16-07-2026 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ARAVIND KUMAR  
HON'BLE MR. JUSTICE VIPUL M. PANCHOLI

For Appellant(s) :

Mr. Bhakti Vardhan Singh, AOR  
Mr. J Tarun Kumar, Adv.  
Mr. Sauvik Singh, Adv.  
Mr. Ankit Khatri, Adv.

For Respondent(s) : Mr. G. Prakash, AOR

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

The civil appeals stand disposed of in terms of the signed  
order which is placed on the file.

Pending application(s), if any, shall stand disposed of.

(DEEPANSHU)  
SENIOR PERSONAL ASSISTANT

(AVGV RAMU)  
COURT MASTER (NSH)