



CNR: KAHC010783372025

NC: 2026:KHC:36268
WP No. 36357 of 2025

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 15TH DAY OF JULY, 2026

BEFORE

THE HON'BLE SMT. JUSTICE LALITHA KANNEGANTI

WRIT PETITION NO. 36357 OF 2025 (GM-CPC)

BETWEEN:

M/S. LILLY LABELS
A PARTNER SHIP FIRM
O/A SHOP NO.127
TEKIC TEA NAGAR
MUDALILPALYA
TIRPUR -638 607
REP. BY ITS PARTNER SANJU
AGED ABOUT 32 YEARS

...PETITIONER

(BY SRI. VISHWANATH KANAVI, ADVOCATE)

AND:

M/S. SAJAWAT INDUSTRIES LIMITED
A COMPANY INCORPORATED UNDER
THE COMPANIES ACT 1956
HAVING REGISTERED OFFICE
NO.9, ST JOHNS ROAD
BANGALORE -560 042
REP BY ITS DIRECTOR
MR.ABDUL WAJID

...RESPONDENT

(BY SRI. M ARUN PONAPPA, ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE EXECUTION PETITION BEARING EX.P.NO. 25169/2023, ON THE FILE OF HONBLE CITY CIVIL AND SESSIONS JUDGE, BENGALURU AT ANNEXURE-A (DATED 13.07.23).





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THIS WRIT PETITION HAVING BEEN HEARD AND RESERVED ON 12.06.2026, COMING ON FOR PRONOUNCEMENT OF ORDER THIS DAY, THE COURT PRONOUNCED THE FOLLOWING:

CORAM: HON'BLE SMT. JUSTICE LALITHA KANNEGANTI

CAV ORDER

The present writ petition is filed seeking to quash order dated 13.07.2023 passed in Ex.P.No.25169/2023 by the Principal City Civil and Sessions Judge, Bengaluru.

2. It is the case of the petitioner that the petitioner is a partnership firm engaged in the business of manufacturing process, import, export, buy, sell and deal in all kinds of labels etc. The respondent Company had instituted a suit before the City Civil and Sessions Judge, Bengaluru bearing O.S.No.11156/1998 against the petitioner firm for recovery of money and the said suit was decreed by judgment and decree dated 26.10.2011. Against that, RFA.No.509/2012 was filed before this Court. The said RFA was dismissed on 16.08.2022 for non-prosecution.

3. It is submitted that during this process, the respondent Company i.e., M/s. Sajawat Industries changed its name to



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Anthem Cellutions (India) Limited on vide its special resolution on 18.06.2007 and the same was not intimated to the City Civil and Sessions Judge, Bengaluru in O.S.No.11156/1998 and the judgment decree was passed on 26.10.2011 in the old name of respondent. Thereafter, the respondent Company again changed its name from 'Anthem Cellutions (India) Limited' to 'Anthem Cellutions (India) Private Limited' on 13.12.2011 and subsequently 'M/s. Anthem Cellutions (India) Private Limited' amalgamated itself with 'M/s. Anthem Biosciences Private Limited' vide scheme of amalgamation and the same was confirmed vide confirmation order of scheme of amalgamation dated 30.11.2017.

4. It is stated that the present execution petition No.25169/2023 is filed in the name of Sajawat Industries Limited, which is no longer in existence and the same is represented by a person named Mr.Abdul Wahid without any authorization and the City Civil Court and Sessions Judge, Bengaluru in Ex.No.25169/2023 had passed the impugned order dated 13.07.2023 by allowing the petition and also allowing an application for transfer of execution petition, in



spite of the respondent company not being in existence on the date of filing of the execution petition. The transferee Court being Principal Subordinate Judge, Tiruppur has issued an order for attachment against the petitioner firm which is illegal and not maintainable under law. It is submitted that when the respondent Company is no longer in existence and the person representing the Company has no authorization, the Court ought not to have passed the order without hearing the petitioner and without following the principles of natural justice.

5. Learned counsel appearing for the respondent submits that now the execution petition is transferred to Tiruppur and the petitioner can raise all these disputes before the Court but he cannot raise the same before this Court.

6. Having heard the learned counsels on either side, perused the entire material on record. In the light of the arguments advanced by the counsel on either side, the issue that falls for consideration is:

"whether the execution presented in the name of a company after its change of name is liable to be dismissed as not maintainable merely because the decree stood in the name of the company's former name?"



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A change in the name of a company does not result in the creation of a new Juristic entity. The legal identity of the company remains unchanged. The alteration is merely in its corporate name. All properties, rights, obligations, liabilities, contracts, decrees and legal proceedings continue to vest in and bind the same corporate body notwithstanding the change of name. Sec 23(3) of the Companies Act 1956 expressly provides that a change of name shall not affect any rights or obligations of the company or render defective any legal proceedings by or against the company, and any legal proceedings which might have been continued or commenced by or against the company by its former name may be continued by or against the company by its new name. The Hon'ble Supreme Court in the case of ***Saraswati Industrial Syndicate Ltd Vs. Commissioner of Income Tax***¹ which read thus:

"6. *****

The landlord initiated proceedings for the eviction on the ground of unauthorised sub-letting of the premises by the transferor company. The transferee company set up a defence that by amalgamation of the two companies under the order of the Bombay High Court all interest, rights including leasehold and tenancy rights held by the

¹ AIR 1991 SC 70



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transferor company blended with the transferee company, therefore the transferee company was legal tenant and there was no question of any sub-letting. The Rent Controller and the High Court both decreed the landlord's suit. This Court in appeal held that under the order of amalgamation made on the basis of the High Court's order, the transferor company ceased to be in existence in the eye of law and it effaced itself for all practical purposes. This decision lays down that after the amalgamation of the two companies the transferor company ceased to have any entity and the amalgamated company acquired a new status and it was not possible to treat the two companies as partners or jointly liable in respect of their liabilities and assets. In the instant case the Tribunal rightly held that the appellant company was a separate entity and a different assessee, therefore, the allowance made to Indian Sugar Company, which was a different assessee, could not be held to be the income of the amalgamated company for purposes of Section 41(1) of the Act. The High Court was in error in holding that even after amalgamation of two companies, the transferor company did not become non-existent instead it continued its entity in a blended form with the appellant company. The High Court's view that on amalgamation there is no complete destruction of corporate personality of the transferor company instead there is a blending of the corporate personality of one with another corporate body and it continues as such with the other is not sustainable in law. The true effect and character of the amalgamation largely depends on the terms of the scheme of merger. But there cannot be any doubt that when two companies amalgamate and merge into one the transferor company loses its entity as it ceases to have its business. However, their respective rights or liabilities are determined under the scheme of amalgamation but the corporate entity of the transferor company ceases to exist with effect from the date the amalgamation is made effective.

7. In view of the above discussion, we agree with the Tribunal's view that the amalgamating company ceased to exist in the eye of law, therefore the appellant was not liable to pay tax on the amount of Rs 58,735. The appeal is accordingly allowed and we set aside the order of the High Court and answer the question in favour of the assessee against the revenue. There will be no order as to costs."



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7. The Hon'ble Apex Court time and again has consistently held that a change in the name of a company does not bring into existence a new legal entity. The company continues to be the same person in the eye of law with only a different nomenclature. Coming to the facts of the case, it is not the contention of the Judgement debtor that the decree has been assigned to another entity or that a different company has instituted the execution proceedings. The only objection is that the company has changed its corporate name. Such an objection relates to the description of the decree holder and not to its legal entity. The Executing Court is concerned with the enforceability of the decree and not with technical objections relating to nomenclature; particularly, the identity of the decree holder remains unchallenged. It is also significant that the Executing Court has already entertained the petition and thereafter transferred it to the competent Court for execution.

8. It is the contention of the learned counsel for the respondent that the petitioner can raise all these grounds before the transferee Court. The transferee Court derives jurisdiction under Sec 42 of the Code of Civil Procedure and is



bound to execute the decree as if it had itself passed the decree. The transferee Court cannot refuse the execution merely because of a change in the corporate name of the decree holder. Even assuming that the execution petition mentions the former corporate name, such an error is only a curable misdescription. Procedural law is intended to advance justice and not to defeat substantial rights. If necessary, the Executing Court may permit amendment of the cause title to reflect the present corporate name, without affecting the maintainability of the Execution proceedings. It is appropriate to note that the Judgement debtor has neither pleaded nor established any prejudice arising out of the change of name. The objection is purely technical and cannot be permitted to defeat a lawful decree.

9. In the entire pleadings, there is no whisper about why the execution cannot be ordered except stating that the name has been changed. It is also an admitted fact that the Judgment and decree has attained finality. RFA was dismissed on 16.08.2022, and execution was filed on 18.03.2023, i.e., within 7 months of the Judgement and decree in RFA. In that case, no



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notice was required to the Judgement debtor. In the light of the above discussion, this Court is of the view that the petitioner has not made out any grounds to quash/set aside the execution proceedings, and the issue is answered in favour of the respondent. Hence, this Court finds no reason to interfere with the execution proceedings. In that view of the matter, this Court is passing the following:

ORDER

- i. Accordingly, the writ petition is ***dismissed.***
- ii. All I.As in this petition shall stand closed.

**SD/-
(LALITHA KANNEGANTI)
JUDGE**

MEG
List No.: 1 Sl No.: 2