

**IN THE HIGH COURT OF NEW ZEALAND  
AUCKLAND REGISTRY**

**CIV-2008-404-5070**

BETWEEN

COMMISSIONER OF INLAND  
REVENUE  
Plaintiff

AND

SAGES INDIAN RESTAURANT  
LIMITED  
Defendant

Hearing: 18 February 2009

Appearances: M K Yan for plaintiff  
No appearance for defendant

Judgment: 18 February 2009

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**ORAL JUDGMENT OF ASSOCIATE JUDGE DOOGUE**

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**Solicitors:**

Inland Revenue Department, 5-7 Byron Avenue, Takapuna (M K Yan)  
Penney Patel Law, 1 Kimberley Road, Epsom, Auckland

[1] In this proceeding a statement of defence has been filed. The proceeding was called before me today 18 February 2009 and there was no appearance for the defendant. The defendant has made a number of admissions and denials in the statement of defence. The key one is that it denies that it is insolvent however it admits as is proved anyway that it has been served with a statutory demand that has expired without satisfaction. On the basis of the evidence before me it is clear that the company is insolvent and that it is appropriate for the orders sought to be made notwithstanding the filing of a statement of defence. I therefore make an order placing the company in liquidation. Vivian Fatapaito and Richard Dale Agnew are appointed liquidators. The plaintiff will have costs on a 2B basis and disbursements as fixed by the Registrar. This order is made at 10.56 a.m.

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J.P. Doogue  
Associate Judge