

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

CIV 2008-404-006065

BETWEEN THE COMMISSIONER OF INLAND
 REVENUE
 Plaintiff

AND KNEW MANAGEMENT NO 1 LIMITED
 Defendant

Hearing: 10 June 2009

Appearances: J Ridling for the Plaintiff
 R B Hucker for the Defendant

Judgment: 10 June 2009

[ORAL] JUDGMENT OF WYLIE J

Solicitors:

Inland Revenue Department, P O Box 33 150, Takapuna
Hucker & Associates, P O Box 3843, Shortland Street, Auckland

[1] The Commissioner of Inland Revenue filed a statement of claim on 15 September 2008 seeking to put the defendant company into liquidation.

[2] A statement of defence was filed by the defendant company on 6 October 2008.

[3] On 1 April 2009, Associate Judge Doogue put in place a timetabling order which *inter alia* required the defendant company to file an affidavit in opposition by 8 April 2009.

[4] No steps have been taken by the defendant company.

[5] The statement of defence was filed by Mr Hucker, who was acting for the defendant company at the time. Mr Hucker has sought leave to withdraw, as he is without instructions. He confirmed that the defendant is aware of today's hearing date and that he, Mr Hucker, would be seeking leave to withdraw. I am satisfied that Mr Hucker should be given leave to withdraw and leave is granted in that regard.

[6] There was no other appearance at today's hearing for the defendant company.

[7] Mr Ridling appeared for the Commissioner of Inland Revenue. He sought that the matter should proceed and that the defendant company should be put into liquidation.

[8] I have perused the file, and I am satisfied that the necessary procedural steps have been taken.

[9] I have received a certificate of unpaid debt signed by Mr Ridling as counsel for the Commissioner confirming that a debt of \$26,266.32 remains owing by the defendant company to the Commissioner and that the debt remains unpaid. It also confirms that no compromise proposal or security has been accepted.

[10] Mr Ridling has also made available to me a consent to act as liquidators from a Ms Vivian Judith Fatupaito, and a Mr Richard Dale Agnew.

[11] I order that:

- a) The defendant company be put into liquidation.
- b) Vivian Judith Fatupaito, insolvency practitioner, and Richard Dale Agnew, chartered accountant, both of Auckland be appointed as liquidators of the company.

I record that this order is made at 2.21pm on 10 June 2009.

[12] The Commissioner is entitled to costs on a 2B basis from the defendant company, and I so order.

Wylie J