

WEDNESDAY 28TH JANUARY 2015

IN THE COURT OF APPEAL

ON APPEAL FROM THE HIGH COURT OF JUSTICE
CHANCERY DIVISION COMPANIES COURT

40930F2013



Her Majesty's
Court of Appeal

06 FEB 2015

BEFORE LORD JUSTICE LONGMORE
LORD JUSTICE PATTEN
LORD JUSTICE VOS
And

COURT 17
Appeal No

A2/2014/1191 & C

IN THE MATTER OF:

CHANGTEL SOLUTIONS UK
LIMITED (FORMERLY ENTA
TECHNOLOGIES LIMITED) Co No.
02526028

AND IN THE MATTER OF:

THE INSOLVENCY ACT 1986

BETWEEN:

THE COMMISSIONERS FOR
HER MAJESTY'S REVENUE & CUSTOMS

Appellant & Petitioner

-and-

CHANGTEL SOLUTIONS UK LIMITED
(formerly ENTA TECHNOLOGIES LIMITED)

Reg. No. 02526028



A4BNPXQS

A09 15/07/2015 #107
COMPANIES HOUSE

ORDER

UPON THE APPEAL of The Commissioners for Her Majesty's Revenue & Customs ("HMRC") from the order of Mr David Donaldson QC dated 21st March 2014

AND UPON THE PETITION presented by HMRC to wind-up Changtel Solutions UK Limited (formerly Enta Technologies Limited, "the Company") dated 7th June 2013

AND UPON THE APPLICATION of the Company dated 19th June 2013 to restrain advertisement and/or to strike out the Petition (hereafter "the Application")

AND UPON THE APPLICATION of the Petitioners after judgment dated 6th February 2015 (hereafter the "post-judgment application")

AND UPON hearing Counsel for the Company and Counsel for HMRC
IT IS ORDERED THAT

- 1 The Appeal be allowed
- 2 Paragraphs 2, 3 and 4 of the order dated 21 March 2014 made on the



Application and on the Petition be discharged

- 3 The Application be dismissed
- 4 Pursuant to Insolvency Rules 1986 rule 4.11(1), the court directs that no further notice or advertisement of the Petition is required
- 5 The Company be wound-up by this Court under the provisions of the Insolvency Act 1986
- 6 The Company be refused permission to appeal to the Supreme Court
- 7 The Company pay the Petitioners' costs of the Petition, the Application and the appeal, such costs to be assessed on the standard basis if not agreed, and the Petitioners' costs of the Petition be paid out of the assets of Company as an expense of the liquidation
- 8 Pursuant to CPR Part 46.2, Jason Tsai of Stafford Park 6, Telford TF3 3AT (hereinafter "Mr Tsai") be added as a party to these proceedings for the purposes of costs only
- 9 The issue of Mr Tsai's liability for the costs of these proceedings and all further matters arising under the post-judgment application be referred to the Chancery Division of the High Court for directions and determination
- 10 If the Company timeously seeks permission to appeal to the Supreme Court and pursues that application and any appeal for which permission is granted with due expedition, paragraph 5 of this Order shall be stayed and advertisement of the Petition shall be restrained until the date upon which the application for permission to appeal to the Supreme Court is dismissed, or, if permission is granted, the date upon which that appeal is finally determined



REASONS

- A The Company must pay the costs of the hearing before Mr Donaldson QC and of the appeal. There are no grounds for reducing that liability in the light of the determination made as to the Company's conduct in the judgment of the Court.
- B There is no basis to stay the winding-up order pending a possible payment of the dispatch assessments by a third party in Singapore. Such a payment would leave the other assessments upon which the Petition is based outstanding. The Petitioners' concession as to those assessments was only made for the purposes of the hearings before Mr Donaldson and the Court of Appeal. The Petitioners would be entitled to proceed with the Petition based on the other assessments if they chose to do so. Accordingly, the only basis upon which the petition could be dismissed on payment of the dispatch assessments would be if the Petitioners agreed to that course, which it appears they do not.
- C A stay of the winding-up order is appropriate so as to enable the Company to apply for permission to appeal to the Supreme Court, provided that that application is made and progressed promptly. The winding-up order will come into effect immediately if the application is not made in time or when the application (or appeal) is determined.

against the Company

- D. The Petitioners are entitled to join Mr Tsai for the purpose of seeking costs against him. They are also entitled to seek a *Bathampton* order, but these matters are more easily dealt with in the Chancery Division and accordingly HMRC's post-judgment application is referred back to that court for further directions and determination.

By the Court

WEDNESDAY 28TH JANUARY 2015
IN THE COURT OF APPEAL
ON APPEAL FROM
THE HIGH COURT OF JUSTICE
CHANCERY DIVISION
COMPANIES COURT

ORDER

Copies to

Chancery Division
DX 160040
Strand 4

Dass Solicitors
Dx 13006
Birmingham 1
Ref JASON TSAI

Hmre Solicitor'S Office
Dx 146765
London (Bush House)
Ref SLR257310/KB/A6

Jason Tsai
Stafford park 6
Telford
TF3 3AT

* This order was drawn by Mr A Lee (Associate) to whom all enquiries regarding this order should be made. When communicating with the Court please address correspondence to Mr A Lee, Civil Appeals Office, Room F307 Royal Courts of Justice, Strand London WC2A 2LL (DX 4450 Strand) and quote the Court of Appeal reference number. The Associate's telephone number is 020 7073 4828.

9956

NOTCH

Pursuant to Section 130(1) of the Insolvency Act 1986
and Rule 4.21(3) of the Insolvency Rules 1986

S.130(1)
R4.21(3)

The Registrar of Companies
Liquidation Section
Room 1.03
Companies House
DX 33050 Cardiff

For official use

--	--	--

Company Number

02526028

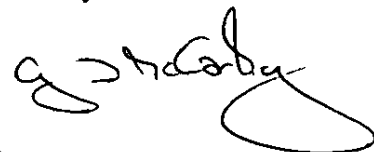
Name of Company

Changtel Solutions UK Limited (Formerly ENTA Technologies Limited)

I, K Beasley, Official Receiver and Liquidator, of 2nd Floor, 3 Piccadilly Place, Manchester, M1 3BN enclose a copy of the court's notice of the winding-up order made against the company on 28 January 2015 for filing on the company's file

I also enclose a copy of the winding-up order for filing on the company's file

Date 14th July 2015

PP - 

K Beasley
Official Receiver and Liquidator

For Official Use	
Liquidation Section	Post Room