

SARFAESI Act, Section 26-D, 26-E

Recovery of Debts and Bankruptcy Act , 1993 (RDB Act), Section 31-B – Priority of debt – Whether secured creditor or state taxes will get priority – Mortgage of the secured creditor viz. the Petitioner Bank gets prior charge over the charge of the Respondents for tax/VAT dues.

[**#2021 SCeJ 149 \(Bom.\)**](#)