

**159. Cash Book**

- (1) In a winding up by the court, the provisional liquidator, until a liquidator is appointed under the Ordinance or by the court, and thereafter the liquidator, shall keep a book to be called the "Cash Book" (which shall be in such form as the Official Receiver may from time to time direct) in which he shall (subject to the provisions of the rules as to trading accounts) enter from day to day the receipts and payments made by him. *(46 of 2000 s. 40)*
- (2) In a winding up by the court, a liquidator other than the Official Receiver, shall submit the record and Cash Book, together with any other requisite books and vouchers, to the committee of inspection (if any) when required, and not less than once every 3 months.
- (3) In a creditors voluntary winding up the liquidator shall keep such books as the committee of inspection or if there is no such committee as the creditors direct and all books kept by the liquidator shall be submitted to the committee of inspection or if there is no such committee to the creditors with any other books documents papers and accounts in his possession relating to his office as liquidator or to the company as and when the committee of inspection or if there is no such committee the creditors direct.