

Husband and wife both disqualified as directors

Mr Mohammed Miah and Mrs Anwara Miah, were both directors of Murrayfield Developments Limited (MDL), which was incorporated in 2004 and traded as The Original Raj Hotel in Edinburgh.

From January 2012, Mr and Mrs Miah were joint directors of MDL and the company ceased trading on 19 November 2015 and went into liquidation on 9 December 2015 owing creditors over £260,000.



An investigation by the Insolvency Service, which followed the liquidation, led to a trial.

The court heard that the Insolvency Service investigation found Mr and Mrs Miah failed to preserve or deliver up the accounting records for MDL to the liquidator, as they were required to by insolvency law. This meant it wasn't possible to account for over £1 million paid out from the company's bank account, including cheques written to cash after the

commencement of winding up proceedings. This was aggravated by the directors' failure to provide a statement of affairs to the liquidator.

It was also found that Mr and Mrs Miah caused MDL to trade to the detriment of HMRC whilst insolvent from 1 January 2014 to the date of liquidation resulting in a tax debt of at least £228,920.

In the absence of either Mohammed Miah or Anwara Miah at the court hearing, the Sheriff granted a disqualification order against both Mr and Mrs Miah.

The disqualification commenced on 6 March 2018 and is effective until 6 March 2025.

Robert Clarke, Head of Company Investigation at the Insolvency Service said: "Directors have a duty to ensure that their companies maintain proper accounting records, and, following insolvency, deliver them to the office-holder in the interests of fairness and transparency.

"Without a full account of transactions it is impossible to determine whether a director has discharged his duties properly, or is using a lack of documentation as a cloak for impropriety."