

**IN THE NATIONAL COMPANY LAW TRIBUNAL  
ALLAHABAD BENCH, PRAYAGRAJ**

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**IA No. 697/2025 IN CP(IB) No.67/ALD/2023**

*(An application filed under Section 60(5) of the Insolvency and Bankruptcy Code, 2016 read with Rule 11 of the NCLT Rules 2016).*

**IN THE MATTER OF:**

**AMAV DEVELOPERS LLP**

**Registered Address:** 118, U/G/F Duplex, Shreshtha Vihar,  
Master Somnath Marg, Opposite Savita Vihar Market, Delhi-110092

Through its Designated Partner/Authorized Representative:

Mr. Mannish Gupta

**... Applicant**

**Versus**

**ANURAG NIRBHAYA**

RP of Pushpanjali Realms and Infratech Limited

IBBI Reg. No. IBBI/IPA-001/IP-P00870/2017-2018/11468

Address: 204, Sagar Plaza, Plot No. 19, District Centre, Laxmi Nagar, New

Delhi.

**...Respondent**

**AND IN THE MATTER OF:**

**Sandip Bagchi and Ors.**

**..... Applicant/ FC**

**Vs.**

**Pushpanjali Realms and Infratech Ltd.**

**.....Respondent/ CD**

**Order Pronounced on: 09.04.2026**

**Coram:**

Sh. Praveen Gupta : Member (Judicial)

Sh. Ashish Verma : Member (Technical)

**Appearances:**

*Sh. Arjun Sanjay with Sh. Vasu Goyal:* : *for the Applicant*

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## ORDER

1. This Application has been filed on 29.09.2025 by the Applicant, who is a home buyer of the units in the project named ‘Orchid Park’ situated at Village, Tarla Nagar, Dehradun, Uttarakhand of the Corporate Debtor namely, M/s Pushpanjali Realms and Infratech Limited under Section 60(5) of the Insolvency and Bankruptcy Code (hereinafter referred to as “IBC/the Code”) read with Rule 11 of the National Company Law Tribunal Rules, 2016. The Applicant herein has sought the following reliefs in this application: -

- A. Set aside the rejection mail/order dated 06.04.2025 issued by the Resolution Professional whereby the claim of the Applicant was rejected:*
- B. Direct the Resolution Professional to admit the claim of Rs.2,14,00,000/- along with interest @18% P.A. of the applicants herein:*
- C. Pass any necessary directions as this Hon'ble Tribunal deems fit.*

2. The Applicant states that it was allotted 5 flats in the aforesaid project of the Corporate Debtor vide an Agreement for sale dated 05.12.2019 duly registered on 06.12.2019. The details of units allotted are tabulated below:-

<b>S. No.</b>	<b>Unit No.</b>	<b>Carpet Area (sq. ft.)</b>	<b>Tower</b>	<b>Consideration (in Rs.)</b>
1.	S 1002 with covered car parking	1157	Daffodil	42,97,800/-

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2.	S 1004 with covered car parking	1157	Daffodil	42,97,800/-
3.	S 304 with covered car parking	1157	Saffron	42,97,800/-
4.	S 803	1157	Saffron	42,97,800/-
5.	S 901 with covered car parking	1157	Saffron	42,97,800/-
			<b>Total</b>	<b>2,14,89,000/-</b>

3. It is stated in the Application that the Applicant paid the complete amount of Rs. 2,14,00,000 to the Corporate Debtor and the balance Rs. 89,000/- was to be paid at the time of execution of sale deed as per the aforesaid Agreement for Sale dated 05.12.2019. The payment schedule as per the aforesaid Agreement for Sale dated 05.12.2019 is enumerated below in the table:-

S. No.	Date of Payment	Amount Paid (in Rs.)	Transaction Details
1.	04.12.2019	14,56,000/-	RTGS No. ICICR42019120400261416 ICICI Bank Delhi
2.	04.12.2019	24,00,000/-	RTGS No. ICICR42019120400281319 ICICI Bank Delhi
3.	05.12.2019	19,30,000/-	RTGS No. ICICR42019120500354084 ICICI Bank Delhi
4.	05.12.2019	41,14,450/-	RTGS No. ICICR42019120500412194 ICICI Bank Delhi
5.	05.12.2019	57,00,000/-	RTGS No. ICICR42019120500430431 ICICI Bank Delhi
6.	06.12.2019	57,99,550/-	RTGS No. ICICR42019120600463902

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7.	At the time of Sale Deed	89,000/-	ICICI Bank Delhi Pending
		<b>TOTAL</b>	<b>2,14,89,000/-</b>

4. It is averred that as per Clause 6 of the Agreement for Sale dated 05.12.2019. The possession of the units was to be given to the Applicant herein by 31.03.2020 which has not been given yet.
5. Being aggrieved by the said conduct of the Corporate Debtor, the Applicant filed a complaint against the Corporate Debtor before the Uttarakhand Real Estate Regulatory Authority in the year 2020. Copy of Notices issued by the Uttarakhand Real Estate Regulatory Authority have been annexed as Annexure A-4 (colly.) with the Application.
6. It is stated in the Application that the Corporate Debtor i.e., Pushpanjali Realms and Infratech Limited is undergoing Corporate Insolvency Resolution Process ('CIRP') vide order dated 25.04.2024 passed in a petition filed under section 7 of the Code by the Financial creditors namely, Sandip Bagchi and ors. and Mr. Anurag Nirbhaya was appointed as interim Resolution Professional by this Tribunal. Accordingly, he invited claims by way of public announcement in prescribed Form-A on 28.4.2024 wherein the last date of submission of claim was 09.05.2024. Copy of Public Announcement (Form A) dated 28.04.2024 of CIRP of Corporate Debtor has been annexed as Annexure A-5 with the Application.

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7. The Applicant submitted its claim before the Respondent Resolution Professional vide claim Form-CA dated 08.05.2024 with all the other relevant documents. Copy of Claim FORM-CA dated 08.05.2024 have been annexed as Annexure A-6(colly.) with the Application.
8. As submitted, the Respondent Resolution Professional rejected the claim of the Applicant vide an email dated 06.04.2025 stating that pre-CIRP Fund Transfer indicates Fraudulent Intent and stated that prior to the initiation of the CIRP, the Corporate Debtor transferred funds to a director, who subsequently transferred these funds to the Applicant and that the Applicant then utilized these funds to book flats in a project "Orchid Park" of the Corporate Debtor. Further, it was stated that the timing and pattern of these transactions suggest an attempt to divert the assets and create a misleading financial obligation on the Corporate Debtor, potentially prejudicing the interests of other creditors. Copy of Mail dated 06.04.2025 sent by the Respondent rejecting claim of the Applicant has been annexed as Annexure A-7 with the Application.
9. It is submitted that the partner of the Applicant, namely Mr. Mannish Gupta, was acquainted with the ex-director of the Corporate Debtor, Mr. Deepak Mittal, who introduced the Applicant to the subject project, "Orchid Park", which was under development at the relevant time. Upon being impressed by the sample flat displayed for the said luxury project

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and the assurances extended by the Corporate Debtor with respect to the quality of construction and timely delivery, Mr. Mannish Gupta proceeded to book the aforesaid five flats in the name of the Applicant, AMAV Developers LLP.

10. It is reiterated that the entire consideration amount was remitted from the bank account of the Applicant and duly credited into the bank account of the Corporate Debtor, and that there were absolutely no cash transactions involved in the said dealings. Subsequently, as submitted, the construction activity at the project site came to a complete standstill, and no communication whatsoever was received from the Corporate Debtor or its ex-directors regarding the delivery of the flats. The Applicant's partner, Mr. Mannish Gupta, made repeated attempts to contact the ex-director of the Corporate Debtor, Mr. Deepak Mittal, through telephone calls; however, no response was received and he had reportedly fled from India in February 2020 and was no longer reachable.
11. It is further submitted that admission of claims after approval of a Resolution Plan by the CoC has also been permitted in cases such as "*Credit Suisse Funds AG v. Kumar Kapadia [IA 427/2018 in CP(IB) 209/NCLT/AHM/2017, NCLT Ahmadabad]*" and "*PRC International Hotels Pvt. Ltd. v. S. Mukanchand Bothra [MA/518/2018 in*

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*CP/540/IB/2018, NCLT Chennai*". Thus, as per the Applicant there can be no objection to the admission of the Applicant's claim at this stage.

12. It is further submitted that the Committee of Creditors (comprising the homebuyers) had approached the Applicant and informed him that the Resolution Professional was out of funds to properly continue with the CIRP and that the CoC was collecting contributions to meet the CIRP expenses. Pursuant thereto, the Applicant contributed an amount of Rs. 2,00,000/- on 08.01.2025 towards CIRP costs. This contribution was duly accepted by the Resolution Professional without any protest or reservation and the same was made allegedly on the promise that the Applicant herein was a member of the COC and his claim had been duly approved.
13. It is submitted that the conduct of the Resolution Professional in first accepting monies from the Applicant for sustaining the CIRP, and thereafter turning around to hold the Applicant as a fraudulent claimant, is not only wholly contradictory and arbitrary, but also amounts to mala fides. According to the Applicants, after accepting the funds from the Applicant, now the Respondent Resolution Professional is estopped from alleging that the Applicant is a fraud or that his claim is not genuine. As per the Applicants, such conduct is a gross abuse of the process of law and severely undermines the integrity of the CIRP as the Resolution Professional has not provided any specific information or material in the

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rejection mail in relation to the alleged fraudulent nature of the transaction. Copy of Bank Statement showing fund transfer of Rs. 2 lakhs have been annexed as Annexure A-8 with the Application.

**Reply on behalf of the Respondent / Resolution professional.**

14. The Respondent Resolution Professional ('RP') has filed reply in response to the aforesaid application wherein the following averments have been made: -

- i. The Respondent has averred that this application has been filed to create fetters in the approval of the Resolution Plan which is evident from the fact that the Applicant's claim was rejected by the RP on 06.04.2025, but the Applicant has challenged the said rejection in September 2025 by filing this application, after a delay of 5 months and at a time when the hearing of the resolution plan is underway.
- ii. Respondent also averred that the Applicant's claim that it is an allottee in the 'Orchid Park' project which is currently undergoing CIRP before this Tribunal is false. As submitted, the Applicant along with the ex-directors of the Corporate Debtor were involved in 'round tripping' of the funds of the Corporate Debtor.
- iii. As submitted, through this modus operandi of round tripping, the ex-directors transferred the allotment money raised from other allottees into the Applicant's bank account, and the Applicant subsequently utilized this tainted money to book the five flats in relation to which the Applicant claims that it is an allottee.
- iv. It is submitted by the Respondent that the Applicant is not a homebuyer in the 'Orchid Park' project that was being developed

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by the Corporate Debtor and the ex-directors of the Corporate Debtor and the Applicant jointly devised a fraudulent scheme wherein they routed some funds from the Corporate Debtor's bank account into the Applicant's bank account. As submitted, the Applicant thereafter utilized these funds to book five flats, being S-1002, S-1004, S-304, S-803 and S-901 (all with a covered car parking), for a sum of Rs 2,14,89,000/-.

- v. It is submitted that the sum of Rs 2.14 Crores claimed to have been paid by the Applicant is actually the money of the Corporate Debtor that had been raised from various allottees. The ex-directors of the Corporate Debtor had siphoned off these funds from the Corporate Debtor into the Applicant's bank account, which was then routed back into the Corporate Debtor by the Applicant as allotment money to book five flats in its name. A copy of the bank account transaction along with an excel sheet in this regard has been annexed as ANNEXURE R-1 with the Application. Thus, the said agreement to sale dated 05.12.2019 is vitiated by fraud and is void-ab-initio.
- vi. It is submitted that as is evident from the Applicant's own documents filed along with its claim form, the Applicant had received funds from the ex-director of the Corporate Debtor, which were the same funds that the said ex-director had siphoned off from the Corporate Debtor in the first instance into his own bank account before transferring it back to the Applicant for utilizing for allotment of the alleged units.
- vii. It is stated that the Applicant claims the money which had gone from its bank account to the Corporate Debtor towards booking five flats belongs to the Corporate Debtor itself. It is submitted that the

rejection of the Applicant's claim by the Respondent is justified, legal and as per law. The Applicant's selective reliance on the judgment in *Swiss Ribbons* is misplaced. In fact, the said judgment casts a duty on the RP to verify and collate claims, and the duty to collate the claims subsumes the power to accept or reject the claims.

- viii. The Respondent has placed reliance on the judgment passed by the *Hon'ble Supreme Court of India in Ghanashyam Mishra & Sons vs Edelweiss ARC- 2021 (9) SCC 657* wherein it was held that all claims that are not a part of a resolution plan stand extinguished on the date of approval of the resolution plan by the NCLT.
- ix. Furthermore, the judgments in *Credit Suisse Funds AG and PRC International* relied upon by the Applicant have been rendered by the NCLT Ahmadabad and NCLT, Chennai respectively which are prior in time to *Ghanashyam Mishra & Sons (Supra)*, and contrary to the view taken by the Hon'ble Supreme Court, and therefore, stands superseded.
- x. Regarding the Applicant's contention of depositing Rs. 2,00,000 in the bank account of the Respondent as a contribution towards CIRP Cost, it is submitted that the Respondent never asked the Applicant to contribute a sum of Rs. 2,00,000/- towards the CIRP costs. The Applicant, on its own accord, deposited an amount of Rs. 2,00,000/- into the bank account of the Respondent. The said amount continues to remain in the bank account of Puspanjali Realms and Infratech Limited, which was opened by the Resolution Professional for the conduct of the CIRP.
- xi. It is submitted that the Respondent has in fact filed applications under Section 66 and 49 of IBC for PUF transactions that are

pending before this Tribunal. It is submitted that payment of sale consideration by the Applicant from its bank account is immaterial since the said consideration came from the bank account of the Corporate Debtor. It is denied that the Applicant is a genuine homebuyer or that the Agreement to sell is genuine. The judgments in Swiss Ribbons, Credit Susie and PRC International are being placed out of context and that the Respondent never requested the Applicant to contribute any amount towards CIRP costs.

**Written submission on behalf of the Applicants**

15. The Applicant filed written submissions dated 10.01.2026 and submitted as follows:
  - a. It is submitted that the Committee of Creditors (comprising homebuyers) had telephonically approached the Applicant stating that the Resolution Professional was facing a shortage of funds to continue the CIRP, and that the CoC was collecting contributions to meet CIRP expenses. Pursuant thereto, the Applicant contributed Rs. 2,00,000/- on 08.01.2025 towards CIRP costs, which was accepted by the Resolution Professional without any protest or reservation, on the understanding that the Applicant was a CoC member with an approved claim. The Applicants further contend that had the amount been unacceptable, it would have been returned forthwith; however, it continues to remain with the Resolution Professional, who also did not place any agenda before the CoC regarding the said amount, thereby corroborating that the contribution was made in consultation with the Resolution Professional, and any contrary contention at this stage is merely an afterthought.

- b.** It is submitted that the Resolution Professional has no adjudicatory power to decide the issue pertaining to claims and the Resolution Professional afforded absolutely no opportunity to the Applicant to clarify the alleged fraud but straightaway declared the transactions as fraud. No notice was issued upon the Applicant to put forth its case and the RP has rejected the claim purely on vague suspicion of fraud. The absence of any reference to forensic audit belies the claim of fraud.
- c.** As submitted, it is not the case where the applicant has received any amount from Corporate Debtor and invested it back in Corporate Debtor to call it round-tripping of funds or circular transaction. The amount received from ex-director of Corporate Debtor is a separate transaction and the booking of flats with Corporate Debtor is a different transaction as the dates, amounts and quantum are entirely different. Entire consideration amount of Rs. 2,14,00,000/- has been paid by the Applicant through its own bank account via RTGS transactions directly into the Corporate Debtor's account.
- d.** It is submitted that the Applicant has bona fide pursued remedies against the Corporate Debtor by filing a complaint before the Uttarakhand Real Estate Regulatory Authority as early as 2020 and if there was any collusion or fraudulent arrangement, the Applicant would not have acted against the Corporate Debtor in regulatory proceedings.

### **FINDINGS AND ORDER**

- 16.** We have heard the Ld. Counsels of both the parties and perused the documents and materials submitted on record. The limited issue for consideration before us is whether the rejection mail/order dated

06.04.2025 issued by the Resolution Professional whereby the claim of the Applicant was rejected is liable to be set aside.

17. It is not in dispute that the Applicant claims to have entered into an Agreement for Sale dated 05.12.2019 with the Corporate Debtor for purchase of five units in the project “Orchid Park” and has asserted payment of Rs. 2,14,00,000/- towards the said units and in pursuance of the same the claim had been filed by the Applicants before the Resolution Professional which was subsequently rejected.
18. Ld. Counsel representing the Resolution Professional has submitted in the reply that, upon scrutiny of the bank transactions of the Corporate Debtor and the documents furnished by the Applicant, it was revealed that there exists material indicating the round-tripping of funds and the Applicant had received amount from the former director of the Corporate Debtor, which were in fact the very funds that had been initially siphoned off by the said former director from the Corporate Debtor into his personal bank account and thereafter transferred to the Applicant. Therefore, he rejected the claim of the Applicant vide an email dated 06.4.2025 stating that transaction in question indicate fraudulent transaction. The relevant extract of the email is reproduced below:-

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*We acknowledge receipt of your claim submitted in Form CA for an amount of Rs. 2,14,00,000/-, along with the supporting documents. After a comprehensive review of the financial records and books of account of Pushpanjali Realms & Infratech Ltd. we regret to inform you that your claim has been rejected based on the following findings:*

*Observations & Findings:*

*1. Pre-CIRP Fund Transfers Indicating Fraudulent Intent:*

*Prior to the initiation of the Corporate Insolvency Resolution Process (CIRP), the Corporate Debtor (Pushpanjali Realms & Infratech Ltd.) transferred funds to a director.*

*This director subsequently transferred these funds to AMAV Developers LLP.*

*AMAV Developers LLP then utilized these funds to book flats in a project called "Orchid Park" of the Corporate Debtor.*

*The timing and pattern of these transactions suggest an attempt to divert assets and create a misleading financial obligation on the Corporate Debtor, potentially prejudicing the interests of other creditors.*

*2. Violation of IBC Provisions:*

*The described transactions appear to contravene provisions of the Insolvency and Bankruptcy Code (IBC), specifically:*

*Section 66: Pertains to fraudulent trading, where business operations are conducted with the intent to defraud creditors.*

*Section 49: Addresses undervalued transactions intended to defraud creditors.*

*The involvement of the director in these pre-CIRP transactions further underscores concerns regarding their legitimacy.*

*Conclusion:*

*The transactions in question, on which your claim is based, were structured in a manner that suggests an intent to mislead creditors and divert assets, thereby violating Sections 49 and 66 of the IBC.*

*Pursuant to Regulation 14(2) of the IBC, a claim may be revised upon submission of additional valid evidence. However, claims founded on fraudulent transactions are subject to outright rejection.*

*Accordingly, your claim for Rs. 2,14,00,000/- stands rejected.*

*Should you wish to provide further documentary evidence for reconsideration, please submit the same for our review.*

*...”*

- 19.** Hence, the Resolution Professional has rejected the said claim on the ground that the transaction appears to be vitiated by fraudulent conduct involving round tripping of funds of the Corporate Debtor.
- 20.** In this regard it would be relevant to consider the fact that during the CIRP of the Corporate Debtor, the Resolution Professional herein appointed PVRN & Co. to conduct Transaction-cum-Forensic Audit in relation to the accounts of the Corporate Debtor. Pursuant to this the Auditor submitted the Forensic and Transactions Review Audit Report on

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20.06.2025, the same has been filed as Annexure-1 in separate proceedings filed under Section 66 of the Code bearing IA No. 598 of 2025 which is pending adjudication. As per the audit observations, on 05.12.2019 the Corporate Debtor made debit entries of Rs. 57 lakhs and Rs. 60 lakhs from its SBI account, which were routed through the ex-director, Mr. Deepak Mittal, to the Applicant entity. It has further been mentioned in the aforesaid report that the Applicant, upon receiving such funds, remitted Rs. 57 lakhs on 05.12.2019 and Rs. 60 lakhs on 06.12.2019 back to the Corporate Debtor towards alleged booking of flats.

- 21.** Similarly, as per the report, the debit entries dated 04.12.2019 amounting to Rs. 23.50 lakhs and Rs.45 lakhs from the Corporate Debtor's account were also followed by corresponding payments by the Applicant to the Corporate Debtor. The audit report concludes that these facts clearly show the malafide intention of the management to route funds of Corporate Debtor through Deepak Kumar Mittal (Suspended Director) and Amav Developers LLP and infused in the bank accounts of Corporate Debtor for booking the flats in the name of Amav Developers LLP by the Corporate Debtor.
- 22.** On the basis of the above, it has been stated in the aforesaid report that the booking of flats in the name of Amav Developers LLP by round

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tripping of funds of Corporate Debtor amounting to Rs. 320.64 lakhs fall within the ambit of Fraudulent Transaction under Sec 66 of the Code.

23. Though the Applicant has contended that the audit report has not been filed in the present proceedings and that the transactions herein are independent. However, it is seen that the Resolution Professional has relied on the material available during the CIRP, including the findings of the Transaction-cum-Forensic Audit, while rejecting the claim.
24. We also find that couple of PUFEE applications have been filed by the Resolution Professional based upon the Transaction-cum-Forensic Audit conducted by the Resolution Professional and the same are also pending along with other applications for adjudication. However, at the stage of collation of claim for acceptance or rejection, the Resolution Professional is expected to prima facie exercise its mind on the basis of the record available and such material which is available on record cannot be ignored by the Resolution Professional. Since, as per the Transaction-cum-Forensic Audit, the round tripping of the amount based on which the allotment has been sought by the Applicant has been established and therefore, the Resolution Professional could not have deviated in any manner for rejection of the claim on the basis of such material already available on record.

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25. In the present proceedings under Section 60(5) of the Code, the role of this Adjudicating Authority is limited to examining whether the decision of the Resolution Professional is arbitrary or illegal. From the record, it is clear that the Resolution Professional has considered the nature and pattern of the transactions and the material available to him before acting upon the Audit report rejecting the Applicant's claim.
26. In such circumstances, the contention of the Applicant that the rejection of the Applicant's claim by the Resolution Professional is arbitrary, illegal and therefore, is liable to be set aside is untenable as the Resolution Professional is duty bound to verify and collate claims based on the available records and is empowered to reject claims which are found to be unsupported, fictitious or arising out of fraudulent transactions.
27. In the facts of the present case, it is evident that the Resolution Professional rejected the claim relying on the observations of the Forensic and Transactions Review Audit Report dated 20.06.2025 stating that the Applicant's claim appears to have arisen out of fraudulent and round-tripped transactions. Therefore, we are of the considered opinion that in such circumstances the Resolution Professional cannot be expected to accept the claim of the Applicants, hence, the Application is devoid of merits and is liable to be dismissed.

**28.** Accordingly, the present application, I.A. No. 697 of 2025 is hereby dismissed.

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**(Ashish Verma)  
Member (Technical)**

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**(Praveen Gupta)  
Member (Judicial)**

**Date: 09.04.2026**