



**IN THE NATIONAL COMPANY LAW TRIBUNAL**  
**BENGALURU BENCH, BENGALURU**  
*[Through Physical hearing/ VC Mode (Hybrid)]*

**ITEM No.05**  
**C.P (IB) No.64/BB/2024**

**IN THE MATTER OF:**

M/s. Smartpaddle Technology Pvt. Ltd. .... Petitioner  
Vs.  
M/s. Krish Fashions Brands Pvt. Ltd. .... Respondent

**Order under Section 9 of the I & B Code, 2016**

**Order delivered on: 16.01.2026**

**CORAM:**

**SHRI. SUNIL KUMAR AGGARWAL**  
**HON'BLE MEMBER (JUDICIAL)**

**SHRI. RADHAKRISHNA SREEPADA**  
**HON'BLE MEMBER (TECHNICAL)**

**PRESENT:**

For the Petitioner : Shri Jeesprethi Ranji  
For the Respondent : Shri Suhas, PCS

**ORDER**

1. Heard the Ld. Counsel for the Petitioner.
- 2. The C.P is admitted by separate order.**
3. List the matter on **16.03.2026** for RP report.

-Sd-  
**RADHAKRISHNA SREEPADA**  
**MEMBER (TECHNICAL)**

-Sd-  
**SUNIL KUMAR AGGARWAL**  
**MEMBER (JUDICIAL)**



**IN THE NATIONAL COMPANY LAW TRIBUNAL, BENGALURU BENCH**  
(Exercising powers of Adjudicating Authority under  
The Insolvency and Bankruptcy Code, 2016)

**CP (IB) No.64/BB/2024**

U/s. 9 of the IBC, 2016 read with Rule 6 of the IBC (AAA) Rules, 2016

**IN THE MATTER OF:**

**SMARTPADDLE TECHNOLOGY PRIVATE LIMITED**

701, 7<sup>th</sup> Floor, E Wing, Times Square,  
Marol, Andheri- Kurla Road, Andheri East,  
Mumbai, Maharashtra-400059.

.... Operational Creditor/Applicant

**VERSUS**

**KRISH FASHIONS BRANDS PRIVATE LIMITED**

742/662 Someshwara Layout,  
Hulimavu Begur Road Hulimavu,  
Bannerghatta Road Bangalore- 560076.

... Corporate Debtor/Respondent

**Order delivered on: 16.01.2026**

**CORAM:** 1. Shri Sunil Kumar Aggarwal, Hon'ble Member (Judicial)  
2. Shri Radhakrishna Sreepada, Hon'ble Member (Technical)

**O R D E R**

1. The present Petition was filed on 12.10.2023 under section 9 of the Insolvency and Bankruptcy Code, 2016 (“IBC/Code”) read with Rule 6 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules 2016, by **Smartpaddle Technology Private Limited** (hereinafter referred to as “*Operational Creditor/Petitioner*”) seeking to initiate Corporate Insolvency Resolution Professional Process (“CIRP”) against **Krish Fashions Brands Private Limited** (hereinafter referred as “*Corporate Debtor/Respondent*”) on the ground that the Corporate Debtor has committed a default in payment of an outstanding amount of **Rs. 7,70,23,104/-** (Rupees Seven Crore Seventy Lakhs Twenty-Three Thousand One Hundred Four Only) on **10.06.2022**. This amount includes the unpaid invoices



amounting to Rs. 6,41,22,112/- along with interest of Rs. 1,29,00,993/-. The Record of Default in Form D issued by NeSL and Affidavit U/s 9(3) (b) regarding there being no pre-existing Dispute and Demand Notice under Section 8(1), Form 3 are also submitted through memo dated 13.05.2025.

2. Relevant brief facts of the case are as follows:

- a) The Operational Creditor is a Private limited company incorporated On 28.03.2015 under the Companies Act, 2013 having Corporate Identification Number as U72300MH2015PTC263147. The Operational Creditor is, *inter alia*, engaged in the business of offering solutions in B2B segment pertaining to packaging, design, development procurement challenges with technology along with solutions of supply chain finance.
- b) The Corporate Debtor is a Private Limited Company incorporated on 12.12.2017 under the Indian Companies Act, 1956, originally having Corporate Identification Number as U74994KA2017PTC108612. The Corporate Debtor is engaged in the business as dealers of dress materials.
- c) The Corporate Debtor had placed various orders for procurement of Dress Materials/garments and other products upon the Operational Creditor by raising multiple purchase orders from time to time. Against the said purchase orders, the Operational Creditor procured Dress materials and supplied the same to Corporate Debtor as per the time schedule and terms and conditions and issued invoices against the delivery of the said goods.
- d) The Corporate Debtor has acknowledged the delivery receipts of such Invoices raised by the Operational Creditor, but failed and neglected to make payment within stipulated days of the delivery of goods/materials as per the terms and conditions of the purchaser orders.
- e) The Operational Creditor had completed the supplies to the Corporate Debtor as agreed and in the whole process goods/materials to the tune of Rs.24,35,86,256.13/- (Rupees Twenty-Four Crores Thirty-Five Lakhs Eighty-Six Thousand Two Hundred and Fifty-Six Thirteen Paisa only) were supplied till 20.05.2022.
- f) Out of total dues of Rs.24,35,86,256.13/-, the Corporate Debtor has made part payment of Rs.17,32,27,570/-. The Operational Creditor has raised the credit note of Rs.35,50,320.53/- and debit note of Rs.1,28,71,398.11/- leaving an



outstanding amount of Rs.7,70,23,104/- against the Corporate Debtor, which includes the unpaid invoices amount of Rs.6,41,22,112/- and interest of Rs.1,29,00,993/- at the rate of 18% interest calculated from respective due dates of the invoices till 27.07.2023 and future interest thereon at the rate of 18% per annum on the outstanding invoices amounts from 28.07.2023 till the date of payment and/or realization.

- g) The Operational Creditor sent repeated reminders to the Corporate Debtor through telecommunications, Phone calls and emails, however the Corporate Debtor failed and/or neglected to clear their dues and avoided the calls and intimation to the Operational Creditor on one pretext or another. The Operational Creditor therefore states that the Corporate Debtor is indebted to them and liable to pay a sum of Rs.7,70,23,104/- as on 27.07.2023 along with further interest thereon at the rate of 18% per annum on the outstanding amounts from 28.07.2023 till the date of payment and/or realization, with date of default being 10.06.2022.
- h) In the interim, the Corporate Debtor contacted Operational Creditor for a settlement. In fact, there were several discussions between the parties during which, the Corporate Debtor continued to make promises and gave assurances of the payment but failed to make good due to its poor financial status. It is pertinent to mention that even on 01.08.2023 when the Operational Creditor had issued demand notice to Corporate Debtor for payment, the Corporate Debtor failed to make the payment due to the losses being incurred by the company. The Corporate Debtor with a malafide intention to hide their financial status gave an untenable reply dated 10.08.2023 raising false and frivolous disputes to escape the liability. Hence, this Application.

3. The Respondent in its statement of objections filed on 06.08.2024 contended as under: -

- (a) The Applicant has approached this Tribunal with unclean hands. They have suppressed material facts while invoking the discretionary jurisdiction and misrepresented the facts with an intention to mislead this Tribunal.
- (b) The Applicant (Operational Creditor) had delivered a demand notice dated 01.08.2023 claiming a sum of Rs. 6,68,08,365.06/- towards unpaid invoices



amount together with interest of Rs. 1,28,71,398/- . On receipt of the said demand notice dated 01.08.2023, the Respondent sent a holistic reply notice dated 10.08.2023 bringing to the notice of the Applicant the existence of a dispute.

- (c) The Respondent submits that the Kadugodi Police, Bengaluru in pursuance of the information (Complaint) dated 03.03.2023 lodged by one Sri. Rajender Singh stated to be the Authorised Representative of the Applicant, registered ***FIR in Crime No: 52/2023*** against Mr. Krishna Murthy one of the Directors of the Respondent alleging that he has committed offences punishable under section 506, 504, 418, 406, 420, 417 of the Indian Penal Code, 1860. It was further alleged that Mr. Krishna Murthy on behalf of the Respondent had approached the Applicant for purchasing some products and has purchased the goods on different days between December 2021 till May 2022. It was further alleged that the said Mr. Krishna Murthy on behalf of the Respondent made payments and kept on taking goods from the Applicant and that there is an outstanding balance of Rs. 5,83,08,108.8/- from the Respondent.
- (d) Mr. Krishna Murthy had applied for an order of Anticipatory Bail vide ***Crt. Misc. No: 527/2023*** before the District and Sessions Judge, Bengaluru Rural, District Bengaluru which came to be allowed vide order dated 24.03.2023. Thereafter, the aforesaid director of the Respondent has complied the conditions as laid down in the order granting Anticipatory Bail.
- (e) Thereafter the Corporate Debtor's bank account with ICICI Bank and IndusInd Bank got frozen by Kadugodi Police. The Respondent had received an email dated 06.04.2023 from the Managers of ICICI Bank and IndusInd Bank stating that the account standing with them has been put under "Debit Freeze" in pursuance of the information/notice received from Kadugodi Police.
- (f) Being highly aggrieved by the debit freeze of their bank accounts, the Respondent preferred a ***Writ Petition No: 9360/2023*** before the Hon'ble High Court of Karnataka at Bengaluru seeking quashing of the said emails dated 06.04.2023 and the police notice dated 24.04.2023. In the said proceedings, the Hon'ble High Court of Karnataka was pleased to grant an order of stay on the freezing of the aforesaid bank accounts of the Corporate Debtor. The said Writ Petition is still pending consideration.



- (g) The Operational Creditor contends that the Respondent has purchased goods amounting to Rs. 23,15,35,678/- through 46 Invoices on different days between December 2021 till May 2022. It was further alleged that the Respondent has always made incomplete payments and kept on taking goods from the Operational Creditor during the period of 6 months from July 2022 to February 2023. The Operational Creditor alleges that there is an outstanding balance of Rs. 5,83,08,108.8/- from the Respondent. The claim of the Operational Creditor for a sum of Rs. 5,83,08,108.8/- is specifically disputed/denied by the respondent.
- (h) Being aggrieved by the initiation of criminal proceedings by the Kadugodi Police vide FIR in Crime No: 0052/2023 on the strength of the complaint dated 03.03.2023, the Respondent was constrained to prefer **W.P. No: 11260/2023** on 30.05.2023 before the Hon'ble High Court of Karnataka for quashing the aforesaid criminal proceedings wherein the Hon'ble High Court issued emergent notice to the Operational Creditor and was further pleased to stay all further proceedings/investigation in Crime No: 0052/2023 vide order dated 14.06.2023.
- (i) The Respondent submits that during the audit of FY 2022-23, it was found that there were multiple bills claimed under the notice were wrong because no material had been delivered against such bills. List of such invoices raised from 01.10.2022 till 30.04.2022 amounting to Rs. 6,01,36,121/- has been given in reply to the demand notice.
- (j) To appreciate the aforesaid facts set out in the reply, it is necessary to know the process followed by the Operational Creditor vis-a-vis the Respondent. The Respondent, whenever there was need for material, placed orders on the Operational Creditor through its Application. On supply of material, an invoice will be sent by the Operational Creditor to the Respondent through their Application. The Respondent would download the invoices and if it had received the material in terms of the orders placed, would put its seal on the invoice and again upload it on the Application, to acknowledge receipt of the material supplied. It is on receipt of the said acknowledgement of material supplied, the Corporate Debtor would make payment to the suppliers.



(k) In the instant case of disputed invoices, as set out above in the reply notice dated 10.08.2023, orders were placed, invoices were received from the Applicant, but the material was not received by the Respondent. Therefore, the Respondent has not put its seal on the invoices sent by the Operational Creditor acknowledging the receipt of the material. It appears that the accounts team of the Respondent, looking at the orders placed, accounted for these invoices also, without realizing that the material was never received. The Operational Creditor has not produced the invoices with the seal of the Respondent acknowledging the receipt of the material. It only demonstrates that the Respondent has not received the materials which are mentioned in the invoices.

(l) Further, the Operational Creditor has produced copies of some e-way bills generated from the GST portal. Some of the e-way bills are clearly wrong as is evident from the following:

- On 25.04.2022, there is a bill from Super Threads for material allegedly delivered to the Respondent / Corporate Debtor under Invoice No. 353/22-23. The truck number on the e-way bill is KA 02 AS 7785. This consignment is for 16,660 pieces. In a normal truck, not more than 10,000 pieces can be loaded. This consignment is supposed to be shipped at 5.59 PM on that date. Yet another e-way bill is there for the same truck on same date and time, with 16,660 pieces in respect of Invoice No. is 354/22-23. Thus, on one truck, 33,320 pieces were loaded which is an impossibility. This clearly shows that invoices are fake.
- Similarly, on 26.04.2022, with the same truck, there are Invoice Nos. 369/22-23 for 20,070 pieces at 1.50 PM and Invoice No. 370/22-23 for 23,120 pieces at 1.52 PM. That means a total of 43,190 pieces were loaded on that truck which is an impossibility.
- Again on 27.04.2022, with the same truck, there are Invoice Nos. 384/22-23 for 12,995 pieces at 2.54 PM and Invoice No. 383/22-23 again at 2.54 PM for 14,296 pieces, totalling to 27,291 pieces in all.

(m) The Operational Creditor has also defaulted in giving TDS credit of the transactions which are detailed under:

Sl. No.	Particulars	Amount
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1.	TDS paid by us for Q3 FY 2021-22	1,33,508
2.	TDS paid by us for Q1 FY 2022-23	1,57,360
	Total	2,90,868

(n) While the total amount claimed in the complaint dated 03.03.2023 lodged by the Operational Creditor with Kadugodi Police, is Rs. 5,83,08,108.8/-, in the demand notice dated 01.08.2023 and in this petition the amount claimed is Rs. 6,68,08,365.06/- towards unpaid invoice amount.

4. The Petitioner has filed rejoinder on 23/08/2024 contending as follows:

- i. When the matter was listed for hearing on 14/10/2024, during the course of arguments, Ld Counsel for the respondent submitted that there is a pre-existing dispute and invoices does not contain respondent's stamp and signatures. It was also submitted that the Petitioner has already filed an FIR as per which amount claimed is Rs. 5.83 Crores, whereas as per Form-4 the petitioner is claiming an amount of Rs. 6.68 Crores excluding the interest. The respondent is trying to wriggle out of its liability and raising false disputes to evade payment. The above said allegations with respect to seal and signature on the invoices was never stated in reply notice dated 10/08/2023. The respondent at every stage is making false and frivolous allegations with an intention to raise false dispute. The alleged pre-existing dispute is merely an afterthought and a belated attempt to avoid the legitimate payment obligations. The respondent has never disputed the invoices or the amounts claimed therein until the initiation of proceedings under Insolvency and Bankruptcy Code, 2016.
- ii. With regard to the contention about absence of stamps and signatures on invoices: System generated goods receipt notes issued by the respondent proves the delivery of goods without any dispute. Mr. Vidyut Kulkarni from the respondent company has generated the goods receipt note on the system accepting that goods were received by the respondent. Copies of Invoices, Purchase Orders and Proof of Delivery are produced along with memo as Annexure No.1, 2 & 3 respectively.
- iii. It is pertinent to note that the respondent has never disputed the receipt of goods in any of their email communications. The entire email correspondence between the parties does not contain a single instance



where the Respondent has disputed the receipt of goods or services. **Annexure J** (produced at Volume II, page No.185-308) are the emails running into 123 pages show the number of times the petitioner has requested for payments, but not a single response by the respondent to these emails. None of the email communications disclose any pre-existing dispute regarding quality, quantity, or delivery of goods. Moreover, the terms and conditions of the invoices make it very clear that any objection should be raised within seven days of delivery and the respondent has not raised any objection. That the Respondent has failed to bring on record any documentary evidence, other than their reply notice to substantiate their claim of alleged pre-existing dispute. Mere bald assertions without supporting documentation cannot constitute a dispute to deny admission of application under Section 9 of the IBC.

- iv. The allegation that, petitioner defaulted in giving TDS credit of the transactions is not admitted to be true and correct. In fact, during the process of auditing in the month of November, 2023 it was noticed that less TDS was booked compared to form 26 AS hence the petitioner booked the TDS amount of Rs.6,03,911/- for the year 21-22 and TDS amount of Rs.2,79,338.33/- for the year 22-23. In view of this development, the principal amount which is claimed is reduced by Rs.2,79,338.33/- and the remaining claim amount is in default which the respondent is liable to pay to the petitioner. The allegation that, the respondent's request to the petitioner to resolve the dispute by issuing necessary credit notes and by giving necessary credits of the TDS account of the respondent company along with payment of excess amount of Rs.21,18,808.20/- is false.
- 5. We have heard learned counsels for both the parties and perused the material available on record.
- 6. An I.A. No. 425/2025 was filed by the Petitioner to amend Form 5 which was allowed vide order dated 22.07.2025. The default amount was originally taken as Rs. 7,96,79,763/-. The Petitioner has submitted amended form-5 wherein the default amount has been taken as Rs. 7,70,23,104/-, which includes unpaid invoices amount of Rs. 6,41,22,112/- along with interest at the rate of 18% amounting to Rs.



1,29,00,993/-, calculated from respective due dates till 27.07.2023 and at further interest @ 18% from 28.07.2023 till the date of payment and/or realization.

7. As regards limitation, this Petition was filed on 12.10.2023 and the date of Default mentioned in Form No. 5 is 10.06.2022 which is not disputed, the claim of Petitioner thus is well within the period of limitation. In addition, the Petitioner herein has filed the affidavit under Section 9(3)(b) vide diary no. 2449 dated 13.05.2025, stating inter-alia, that the Corporate Debtor has raised false and frivolous contention with a malafide intention to raise a false dispute to circumvent the proceedings under IBC, 2016.
8. As per the Computation sheet attached, invoices from 04.04.2022 (GSPKA/23/0000042) till 20.05.2022 (GSPKA/23/0000838) have been attached, for unpaid amount of Rs. 6,41,22,112 along with interest of Rs. 1,29,00,993. The Petitioner has issued Demand notice in Form 4 dated 01.08.2023, the Respondent vide reply dated 10.08.2023 has disputed the amount and also disputed certain invoices, stating that no material has been delivered and that process for reversing GST credit has been initiated for the same.
9. We have thoughtfully considered the aforesaid contentions raised by the Counsel for the Corporate Debtor with regard to existence of a dispute between the parties. In this regard, it is worth mentioning that at no point of time till a demand notice dated 01.08.2023 was sent to the Corporate Debtor for non-payment on account of supply of goods, an objection was raised on behalf of the Corporate Debtor that the goods were not supplied to the Corporate Debtor. It was only after the demand notice was sent that the Corporate Debtor has raised this defence for the first time which seems to be nothing but an afterthought.
10. The invoices raised clearly mention under the return policy clause that any objection should be raised within seven days of delivery, same is reproduced below:

*“Return Policy: If you are dissatisfied with your order, Bizongo is here to help. If the products in your order are ‘damaged’, ‘defective’, ‘wrongly shipped’ or in a ‘not as described’ state, please notify us within 7 days from the receipt of your order. Subject to a quality check from our end, we’ll do our best to process your request in a timely manner. In case, we do not receive any objection from you within 7 days of delivery, we will consider the goods are as per the specifications requested by you.”*



However, the same was never disputed by the Respondents till demand notice dated 01.08.2023. Additionally, the Petitioner has also filed goods receipt notes, marked as Annexure no. 3 vide diary no. 6135 dated 30.10.2024 as the proof for deliveries made.

11. Further, no contemporaneous correspondence or written protest prior to the Demand Notice dated 01.08.2023 has been placed on record by the Corporate Debtor disputing either the quality, quantity, or non-delivery of the goods. On the contrary, the e-mail trail (Annexure-J, Volume II, pages 185–308) clearly shows that the Operational Creditor had repeatedly followed up for outstanding payments from May 2022 to July 2023 and the Corporate Debtor had not, at any point, raised any claim of deficiency or non-supply.
12. The Hon'ble Supreme Court in ***Mobilox Innovations Pvt. Ltd. v. Kirusa Software Pvt. Ltd., Civil Appeal No. 9405 Of 2017*** has held that for a dispute to exist under Section 8(2)(a) of the IBC, it must be a '*pre-existing dispute*' supported by contemporaneous evidence. The Court emphasized that adjudicating authorities must separate 'grain from chaff' and reject spurious defences which are mere blusters. The test laid down requires that disputes must not be 'patently feeble legal arguments or assertions of fact unsupported by evidence'. In this instant case, the Respondent has not been able to establish that there was a pre-existing dispute. This is further corroborated by the Form D, issued by Nesl, on pg. no. 371 of the Petition, which states the date of default is 10.06.2022 and the status of authentication of default as 'deemed to be authenticated' and not disputed by the Respondent.
13. Further, the filing of criminal complaint by the Petitioner does not dislodge or eclipse their present claim. The continuation of criminal case will depend upon distinct ingredients of invoked provisions and will have different consequences that have no reflection in the present case nor does it constitute a pre-existing dispute.
14. For the aforesaid reasons, circumstances of the instant Petition and the settled position of Law on the issue, we are of considered opinion that C.P. (IB) 64/BB/2024 filed under Section 9 of the IBC 2016 stands admitted. The Corporate Debtor, **Krish Fashions Brand Private Limited** is admitted into CIRP. Simultaneously



moratorium is declared in terms of Section 14 of the Code imposing following prohibitions to be followed by all concerned: -

- a. The institution of suits or continuation of pending suits or proceedings against the Corporate Debtor including execution of any judgment, decree or order in any court of law, tribunal, arbitration panel or other authority;
- b. Transferring, encumbering, alienating or disposing of by the Corporate Debtor any of its assets or any legal right or beneficial interest therein;
- c. Any action to foreclose, recover or enforce any security interest created by the Corporate Debtor in respect of its property including any action under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002;
- d. The recovery of any property by an owner or lessor, where such property is occupied by or in the possession of the Corporate Debtor;

15. It is further directed that the supply of essential goods or services to the Corporate Debtor as may be specified, shall not be terminated or suspended or interrupted during the moratorium period;

16. The provisions of Section 14(3) shall however, not apply to such transactions as may be notified by the Central Government in consultation with any financial sector regulator and to a surety in a contract of guarantee to a CD;

17. The order of moratorium shall have effect from the date of this order till completion of the CIRP or until approval of the Resolution Plan under sub-section (1) of Section 31 or passing of an order for liquidation of CD under Section 33 by this Authority as the case may be;

18. In Part-III of Form No.5, **Shri. T. Narayana Swamy**, bearing Registration No. **IBBI/IPA-002/IP-No.1078/2020-2021/13427** has been proposed as Interim Resolution Professional (IRP). In Form No.2 Written consent of the IRP has been filed along with the Petition as Annexure B. In view of the above and prevailing legal proposition, **Shri. T. Narayana Swamy**, contact no. **9113537581**, email id: **tnswamyubi@gmail.com** registered address at 15, Shubhadeepa, 7<sup>th</sup> Cross Bhvaneshwarinagar, Hebbal Kempapura H A Farm Post, Bangalore-560024 is appointed as the Interim Resolution Professional of the Corporate Debtor. The IRP



is directed to take steps as mandated under the IBC, especially under Sections 15, 17, 18, 20 and 21 of IBC, 2016 and strive to complete the process within prescribed timeline by continuing the CD as a going concern.

19. The Operational Creditor shall deposit a sum of **Rs 2,00,000/- (Rupees Two Lakhs Only)** with the IRP for meeting the expenses arising out of issuing public notice and inviting claims. These expenses shall be subject to approval by the Committee of Creditors. In addition, the RP shall issue individual notices to relevant authorities viz. Jurisdictional Income Tax Authority; Principal Commissioner of Income Tax (Judicial), Bengaluru; Regional Provident Fund Commissioner; GST Commissioner; Commercial Tax Authority; recognized Labour Unions, ESI etc. and submit proof of service with progress report.
20. The IRP shall after collation of all the claims received against the Corporate Debtor and the determination of the financial position of the CD constitute a CoC and shall file a report, certifying constitution of the Committee to this Authority on or before the expiry of thirty days from the date of his appointment and shall convene first meeting of the Committee within seven days for filing the report of Constitution of the Committee. The IRP is further directed to send regular **monthly progress** reports of CIRP to this Authority along with inside & outside photographs of office, warehouse, installations, equipment etc. A large size flex board banner be affixed outside the Office & other premises of CD specifying that the CD is undergoing CIRP with No. and title of this case besides the complete name and particulars including contact details of IRP/RP to enable them to make enquiry and/or to lodge their claims, if any, within specified timelines.
21. A copy of the order shall be communicated to both the parties. Learned Counsel for the Petitioner shall deliver a copy of this order to the IRP forthwith. The Registry is directed to forward a softcopy of this order on the email address of the IRP.

**-Sd-**

**(RADHAKRISHNA SREEPADA)**

**MEMBER (TECHNICAL)**

**-Sd-**

**(SUNIL KUMAR AGGARWAL)**

**MEMBER (JUDICIAL)**