



IN THE NATIONAL COMPANY LAW TRIBUNAL, MUMBAI
COURT - IV

IA. (IBC)(Plan) No. 42 OF 2025
IN
C.P (IB) NO. 1182/MB/2022

*[Under Section 31(1) of the Insolvency and
Bankruptcy Code, 2016]*

Mr. Ritesh R. Mahajan

(Resolution Professional of Envirant
Constructions Pvt. Ltd.)

...Applicant

In the matter of

IDBI Trusteeship Services Limited

...Financial Creditor

V/s.

Envirant Constructions Pvt. Ltd.

...Corporate Debtor

Pronounced: 08.06.2026

CORAM:

SHRI ANIL RAJ CHELLAN

SHRI K. R. SAJI KUMAR

HON'BLE MEMBER (TECHNICAL)

HON'BLE MEMBER (JUDICIAL)

Appearances:

Hybrid

For Applicant :

Adv. Rohit Gupta i/b Adv. Aditya Dubey.

For SRA :

Adv. Kushal Bansal a/w Adv. Anish Ahlawat



ORDER


Per: Anil Raj Chellan, Member (Technical)

1. The instant I.A. (IBC)(Plan) No. 42 of 2025 has been filed by Mr. Ritesh R. Mahajan, the Applicant who is the Resolution Professional (Applicant/RP) of Envirant Constructions Private Limited (Corporate Debtor), under Section 30(6) of the Insolvency and Bankruptcy Code, 2016 (IBC/Code) on behalf of its Committee of Creditors (CoC), seeking approval of the Resolution Plan submitted by Mr. Sanjay Pandurang Kalate, the Successful Resolution Applicant (SRA) and approved by 100% of the voting share of the members of the CoC of the Corporate Debtor.

2. BACKGROUND

2.1. This Tribunal initiated the Corporate Insolvency Resolution Process (CIRP) of the Corporate Debtor in C.P. (IB) No. 1182/MB/2022 filed by IDBI Trusteeship Services Limited, under Section 7 of the IBC, *vide* Order dated 09.11.2023. Mr. Ritesh Mahajan (IBBI Reg. No. IBBI/IPA-002/IP-N00048/2017-18/10132) was appointed as the Interim Resolution Professional (IRP). The IRP caused public announcement in Form A dated 18.11.2023 in two daily newspapers, informing of the commencement of CIRP of the Corporate Debtor, thereby inviting claims from creditors to enable the constitution of CoC. Pursuant thereto, the CoC was duly constituted as per the claims received.

2.2. The 1st Meeting of the CoC was convened by the RP on 18.12.2023. During the meeting, a resolution was passed confirming the IRP as the RP. Subsequently, the FORM G was published on 09.03.2024, in two daily newspapers. The Applicant/RP received various requests for detailed Expression of Interest (EOI), whereas the only EOI along with the earnest money deposit of Rs. 25,00,000/- was received from Mr. Sanjay Kalate, a suspended director of the Corporate Debtor, on 24.03.2024. However, Mr. Kalate initially failed to submit the required documents and was excluded from the final list of Prospective Resolution Applicants (PRAs) by a



resolution of the CoC in its 3rd CoC meeting on 05.04.2024. Subsequently, the CoC resolved to reissue the invitation for EOIs, and the RP republished Form G on 01.05.2024.

- 2.3. In response to the publication of modified Form G, the RP received various requests for detailed EOI from 01.05.2024 to 16.05.2024. On 15.05.2024, the RP received the EOI along with the EMD of Rs. 25,00,000/- through RTGS from Mr. Kalate; however, certain documents were not submitted by him. On 26.05.2024, the RP circulated the provisional list of PRAs, in which Mr. Kalate was the sole PRA. On 31.05.2024, the Applicant/RP shared the Request for Resolution Plan (RFRP), Eligibility Matrix (EM), and Information Memorandum (IM) to the PRA, specifying the resolution plan submission deadline as 01.07.2024. On 10.06.2024, the RP circulated the Final List of PRAs. Mr. Kalate was included in the Final List of PRA's as decided by the CoC.
- 2.4. Mr. Kalate sought an extension of 21 days on 01.07.2024 for submitting the resolution plan. Upon the CoC's approval, the RP granted extension till 22.07.2024, and Mr. Kalate submitted the resolution plan on 22.07.2024 with a bid bond of Rs. 2,00,00,000/-.
- 2.5. On the 7th CoC meeting dated 09.08.2024, the CoC reviewed Mr. Kalate's resolution plan. The CoC suggested modifications, which were communicated to Mr. Kalate on 12.08.2024 with a submission deadline of 24.08.2024 for the revised plan.
- 2.6. Mr. Kalate requested further extensions on 23.08.2024 and 09.09.2024, which the RP obtained from the CoC, setting the final deadline for submission of the Revised resolution plan as 7 working days from 09.09.2024.
- 2.7. Thereafter, Mr. Kalate sent the revised draft resolution plan. The revised draft resolution plan was placed before the CoC in the 8th CoC Meeting dated 23.09.2024. The CoC suggested certain changes in the revised draft resolution plan.



- 2.8. Mr. Kalate *vide* e-mail dated 08.11.2024 submitted the revised resolution plan to the Applicant. The Applicant, *vide* e-mail dated 09.11.2024, informed the CoC that the revised resolution plan has been received and will be made available for e-voting. The CoC did not voted on the resolution plan till 11.11.2024. Therefore, the Applicant extended the voting lines till 12.11.2024. Thereafter, the CoC, *vide* e-mail dated 12.11.2024, informed the Applicant that they had further negotiated with the PRA and that he would submit a further revised resolution plan.
- 2.9. Mr. Kalate submitted the final revised resolution plan *vide* e-mail dated 18.11.2024. The Applicant, by e-mail dated 08.01.2025, informed the CoC that the e-voting lines for the revised resolution plan received on 18.11.2024 were kept open from 08.01.2025 to 09.01.2025. The CoC by e-mail dated 09.01.2025 provided its approval on the revised resolution plan and has unanimously voted in favour of the plan by 100% voting. Resultantly, Mr. Sanjay Kalate was declared the Successful Resolution Applicant (SRA) for the Corporate Debtor.
- 2.10. The Corporate Debtor is registered under the Micro, Small and Medium Enterprises Development Act, 2006, and has an MSME Certificate. The SRA, viz., Mr. Sanjay Kalate, has confirmed his eligibility to submit the resolution plan under Section 29A of the Code and has submitted an affidavit to that effect.
- 2.11. The Applicant/RP submits that the Resolution Plan approved by the CoC is in compliance with the legal requirements mandated under the IBC, viz., Sections 30(1), 30(2)(a), 30(2)(b), 30(2)(c), 30(2)(d), 30(2)(e), 30(2)(f) of the IBC, read with Regulations 37 and 38 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 (CIRP Regulations).
- 2.12. At this juncture, we find it germane to draw reference to the extensions and/or exclusions sought during the CIRP of the Corporate Debtor, and the same are tabulated as under:

IN THE NATIONAL COMPANY LAW TRIBUNAL, MUMBAI
COURT – IV

I.A. (IBC)(Plan) No. 42 of 2025
IN
C.P(IB) No.1182/MB/2022



I.A. No.	Relief Sought	Status
2947 of 2024	Extension of 90 days beyond 180 days. Granted: Extension w.e.f. 08.05.2024 up to 05.08.2024.	Allowed <i>vide</i> Order dated 28.06.2024.
4984 of 2024	Extension of 60 days beyond 270 days. Granted: Extension w.e.f. 06.08.2024 up to 04.10.2024.	Allowed <i>vide</i> Order dated 18.10.2024.
2289 of 2025	Extension of 98 days beyond 330 days. Granted: w.e.f. 05.10.2024 up to 10.01.2025	Allowed <i>vide</i> Order dated 25.11.2025
5382 of 2025	Condonation of delay of 97 days in filing IA No. 42 of 2025, up to 17.04.2025.	Allowed <i>vide</i> Order dated 21.11.2025

In view of the above, it is seen that the Applicant filed this Application for approval of the Resolution Plan on 16.04.2025, i.e., within the CIRP period as allowed by this Tribunal.

3. Profile of Successful Resolution Applicant

Mr. Sanjay Kalate has been in the business of development of real estate since 2004. He is a promoter and builder and has completed and delivered the first project, 'Mayur Estate'. He has developed real estate projects mainly in the Wakad area of Pune and has completed and delivered projects such as Seville, Tropez, One, Odystera, and Tranquille. It is submitted that these projects are a testament to his passion, commitment to excellence, and innovation.



4. Financial Proposal of Resolution Plan

Sr. no.	Category of Claims	Claimed Amount	Admitted Amount	Proposed Payment out of the Total Resolution Amount
A	Insolvency and Resolution Process Cost		At actual	At actual
B	Payment to stakeholders			
1	Secured Financial Creditors	78,52,95,000	78,52,93,000	20,95,00,000
2	Unsecured Financial Creditors	1,00,000	0	0
3	Operational Creditors	7,36,000	4,55,000	5,00,000
4.	Other Creditors	0	0	0
	Total	78,61,31,000	78,57,48,000	21,00,00,000

4.1. Treatment of CIRP Cost

4.1.1. The RP shall furnish to the Resolution Applicant, as on the Approval Date, a statement of the total CIRP costs duly certified by him, together with all supporting documents and approvals of the CoC. The CIRP costs shall be paid in priority to any other debts of the Corporate Debtor, in compliance with Section 30(2)(b) of the Code.

4.2. Treatment of Financial Creditors

4.2.1. The Resolution Applicant has proposed an allocation of a total sum of Rs.2,095 Lakh towards the settlement of the admitted as well as non-admitted claims of secured financial creditors.

4.2.2. It is noted that the said allocation shall be subject to suitable adjustments, if required, on account of any variation in the amount proposed to be paid to the operational creditors.



4.3. Treatment of Operational Creditors

4.3.1. It is submitted that the Resolution Applicant has proposed to allocate a sum of Rs.5 Lakh towards the minimum amount payable to the operational creditors, as mandated under Section 30(2)(b) of the Code, and towards settlement of any provident fund or other statutory dues, if any, forming part of such claims.

4.3.2. It is further clarified that in the event the actual amount payable to the operational creditors exceeds or falls short of the said allocation, the difference shall be adjusted appropriately against the amount earmarked for secured financial creditors.

4.3.3. It is also noted that, in accordance with Regulation 38(1)(a) of the CIRP Regulations, the payment to operational creditors shall be made in priority over the payment to the financial creditor.

4.4. Treatment of Related Parties

4.4.1. From the unaudited financial statements of the Corporate Debtor for the period ending 09.11.2023, it is observed that a liability of Rs. 1 Lakh stands recorded as payable to the related parties of the Corporate Debtor.

4.4.2. The Resolution Applicant has proposed that no payment shall be made to such related parties, whether towards their known or unknown claims and liabilities, and that all such claims shall stand extinguished upon the approval of the Resolution Plan by this Adjudicating Authority.

4.5. Sources of Funds

4.5.1. The Resolution Applicant has placed on record a Letter of Intent dated 15.09.2024, issued by Mr. Nitin Mittal, Chairman of Knest Manufacturers Private Limited, offering financial support to the extent



of Rs.20 Crore for the purpose of meeting the Resolution Plan Amount and any other payments required to be made in pursuance of this Resolution Plan.

4.5.2. It is further submitted that the Resolution Applicant also possesses an alternative mechanism to fund the Resolution Plan Amount, which includes utilisation of its own corpus, sale of self-owned assets, and raising funds from friends and relatives, thereby ensuring availability of sufficient resources to implement the Resolution Plan.

4.6. Performance Security

4.6.1. It is noted that the Resolution Applicant had earlier deposited a sum of Rs. 25 Lakh as Earnest Money Deposit (EMD) at the time of submission of the EOI, and a further sum of Rs. 200 Lakh as Bid Bond Guarantee (BBG) at the time of submission of the Resolution Plan.

4.6.2. The RP, in accordance with the provisions of the RFRP, has adjusted the aforesaid amounts of EMD and BBG towards the Performance Security. It is submitted that the entire Performance Security of Rs.2,10,00,000/- is lying in the CIRP account under the control of the RP.

5. Preferential/Fraudulent/Undervalued Transactions

5.1. It is provided in the Plan that, if any application is filed by the Resolution Professional under Sections 43, 44, 45, 46, 47, 50, 51, 66, or 67 of the Code, pertaining to any preferential, fraudulent, or undervalued transactions (Avoidance Transactions), the same shall be pursued and prosecuted by the Debenture Trustee after the approval of this Resolution Plan.

5.2. Any amounts recovered pursuant to such proceedings shall be retained by the Debenture Trustee. It is clarified that the costs and expenses incurred

**IN THE NATIONAL COMPANY LAW TRIBUNAL, MUMBAI
COURT – IV**

**I.A. (IBC)(Plan) No. 42 of 2025
IN
C.P(IB) No.1182/MB/2022**

in relation to the continuation or initiation of such proceedings after the Approval Date shall be borne entirely by the Debenture Trustee.

6. Implementation Timeline

6.1 The Resolution Plan provides for the following Timelines for the implementation of the Plan:

Step	Activity	Indicative Timeline
1.	Monitoring Committee shall get constituted in accordance with the provisions of this Resolution Plan.	On the Approval Date.
2	Resolution Professional shall intimate each claimant, the principle or formula, as the case may be, for payment of debts under the resolution plan in terms of Regulation 39(5A) of CIRP Regulations	Within 15 Days from the Approval Date.
3	Resolution Applicants will deposit the Resolution Amount plus amount equivalent to CIRP Cost in the bank account of the Corporate Debtor to be notified by Monitoring Committee for disbursement to creditors in terms of this Resolution Plan.	Within 90 days from the Effective Date.
4.	Handover of the custody and control of assets and business records to Resolution Applicant or their representatives.	Within 5 days of the Closing Date
5.	Existing common equity shares issued by the Corporate Debtor shall stand cancelled and fresh equity shares will be issued to Resolution Applicant or to their nominee for the amount to be notified by Resolution Applicants.	Within 5 days of the Deposit Date.
6.	Resolution Applicants will notify to Monitoring Committee for amendments to constitutional documents in respect of the name clause and Capital clause. Corporate Debtor will undertake all steps and filings required under the Companies Act, 2013 to give effect to notified amendments.	Within 60 days from the Effective Date.
7.	Re- constitution of Board of Directors with Resolution Applicants or their nominees and removal of existing directors of the Corporate Debtor.	Within 5 days of the Closing Date
8.	Completion of all statutory filings and processes relating to the implementation of this Resolution Plan.	Within 15 days of the Closing Date.
9.	Completion of the term of this resolution plan and discharge of the Monitoring Committee.	Within 15 days of the Closing Date, unless extended by the Monitoring Committee with the consent of the Resolution Applicant.



7. Confirmation of eligibility of SRA

The SRA, viz., 'Mr. Sanjay Pandurang Kalate' has confirmed that he is eligible to submit the Resolution Plan as per Section 29A of the Code, and has duly filed an affidavit to that effect.

8. Monitoring Committee

In order to ensure effective implementation of the Resolution plan, the Monitoring Committee shall be constituted on the Approval Date. The term of the Monitoring Committee shall start from the Approval Date and will end on the Discharge Date. The Monitoring Committee shall comprise Mr. Ritesh R. Mahajan, the Resolution Professional (Monitoring Professional), one authorised representative of the Debenture Trustee, and one authorised representative of the Resolution Applicant. The Debenture Trustee will be a member of the Monitoring Committee with 100% voting power. Accordingly, all decisions of the Monitoring Committee will be made with the consent of the Debenture Trustee.

9. Valuation

The Registered Valuers were appointed to conduct the valuation of the Securities and Financial Assets of the Corporate Debtor. As per the Applicant/RP, the averages of the Fair Value and Liquidation Value have been determined by the Registered Valuers. The Liquidation Value and Fair Value as per the Valuation Reports submitted by the valuers, in rupees, are as under:

Average Fair Value: Rs.23,68,65,637.50/-

Average Liquidation Value: Rs.13,37,28,594.50/-

10. Form H Certificate

The Applicant/RP submits that the Resolution Plan approved by the CoC complies with the legal requirements mandated under the IBC, viz., Sections 30(1), 30(2)(a), 30(2)(b), 30(2)(c), 30(2)(d), 30(2)(e), 30(2)(f) of the IBC, read with Regulations 37 and 38 of the CIRP Regulations. The RP has annexed



Certificate in Form H to the Application under Regulation 39(4) of the CIRP Regulations, certifying that the Resolution Plan, as approved by the CoC, meets all the requirements of the IBC and the Regulations.

11. Reliefs and Concessions

The SRA has sought various reliefs and concessions based on the 'clean slate' concept laid down by the Hon'ble Supreme Court in various judgements, i.e., reliefs which are necessary to keep the Corporate Debtor as going concern; release from any and all liabilities/proceedings; disputes and noncompliances prior to the NCLT Approval Date; and any extended period for renewal or revival of licences for running the business of the Corporate Debtor.

12. In the circumstances mentioned hereinabove, the Applicant/RP seeks approval of this Tribunal on the Resolution Plan, submitted by the SRA, i.e., 'Mr. Sanjay Pandurang Kalate', stating that the Plan is in accordance with Section 30(2) and other provisions of the Code.

13. On perusal of the Resolution Plan, it is observed that the Resolution Plan provides for the following:

- a. Payment of CIRP Cost as specified under Section 30(2)(a) of the Code;
- b. Repayment of Debts of Operational Creditors as specified under Section 30(2)(b) of the Code;
- c. Management of the affairs of the Corporate Debtor, after the approval of the Resolution Plan, as specified under Section 30(2)(c) of the Code; and
- d. Implementation and supervision of the Resolution Plan by the RP and the CoC as specified under Section 30(2)(d) of the Code.

14. The RP has complied with the requirements of the Code in terms of Section 30(2)(a) to 30(2)(f) and Regulations 38(1), 38(1)(a), 38(2)(a), 38(2)(b), 38(2)(c) and 38(3) of the CIRP Regulations.



15. The RP has filed the Compliance Certificate in Form H along with the Plan. On perusal of the same, it is found to be in order. The Resolution Plan has been approved by the CoC, with 100% voting share.

16. In the case of *K. Sashidhar v. Indian Overseas Bank & Others* [(2019) ibclaw.in 08 SC], the Hon'ble Supreme Court held that if the CoC approves the Resolution Plan by the requisite percent of voting share, then, as per section 30(6) of the Code, it is imperative for the resolution professional to submit the same to the Adjudicating Authority. On receipt of the plan approved by the CoC, the Adjudicating Authority is required to satisfy itself that the resolution plan, as approved by the CoC, meets the requirements specified in Section 30(2) of the IBC. The Hon'ble Court observed that the role of the NCLT is 'no more and no less'. It further held that the discretion of the Adjudicating Authority is circumscribed by Section 31 of the IBC and is limited to scrutiny of the Resolution Plan "as approved" by the requisite percent of voting share of financial creditors. Even in that enquiry, the grounds on which the Adjudicating Authority can reject the resolution plan are in reference to matters specified in Section 30(2) of the Code when the resolution plan does not conform to the stated requirements.

17. In *Essar Steel India Limited v. Satish Kumar Gupta and Ors* [(2020) 8 SCC 531], the Hon'ble Apex Court clearly laid down that the Adjudicating Authority would not have the power to modify the Resolution Plan, which the CoC, in their commercial wisdom, had approved. In para 42, the Hon'ble Court observed as under:

"Thus, it is clear that the limited judicial review available, which can in no circumstance trespass upon a business decision of the majority of the Committee of Creditors, has to be within the four corners of section 30(2) of the Code, insofar as the Adjudicating Authority is concerned, and section 32 read with section 61(3) of the Code, insofar as the Appellate

Tribunal is concerned, the parameters of such review having been clearly laid down in K. Sashidhar (supra)."

18. In view of the discussions and the law thus settled, the instant Resolution Plan meets the requirements of Section 30(2) of the Code and Regulations 37, 38, 38(1A), and 39(4) of the CIRP Regulations. The Resolution Plan is not in contravention of any of the provisions of Section 29A of the Code and is in accordance with law. The same deserves to be approved.

ORDER

19. In view of the above **I.A. (IBC)(Plan) No. 42 of 2025 in C.P.(IB) No. 1182/MB-IV/2022 is Allowed**. The **Resolution Plan** annexed to the Application is hereby **approved**. It shall become effective from the date of this Order and shall form part of this Order.

- a) The Resolution Plan, as approved by this Tribunal, shall be binding on the Corporate Debtor, its employees, members, creditors, including the Central Government, any State Government, or any local authority to whom a debt in respect of the payment of dues arising under any law for the time being in force is due, guarantors, and other stakeholders involved in the Resolution Plan.
- b) Further, in terms of the judgment of the Hon'ble Supreme Court in the matter of *Ghanshyam Mishra And Sons Pvt. Ltd. v. Edelweiss Asset Reconstruction Company Limited* [(2021) ibclaw.in 54 SC] on the date of approval of the Resolution Plan by the Adjudicating Authority, all such claims which are not a part of the plan, shall stand extinguished and no person will be entitled to initiate or continue any proceedings in respect to a claim which is not a part of the plan. Accordingly, no person, including the Central Government, any State Government or any local authority, guarantors and other stakeholders, will be entitled to initiate or continue any

proceedings in respect of a claim prior to CIRP which is not part of the Resolution Plan.

- c) The approval of this Resolution Plan shall not be construed as a waiver of any future statutory obligations/liabilities of the Corporate Debtor, and the same shall be dealt with by the appropriate authorities in accordance with law. Any waiver sought in the Resolution Plan relating to the period after the date of this order, more particularly licences and approvals for keeping the Corporate Debtor, shall be subject to approval by the authorities concerned, and this Tribunal will not deter such authorities from dealing with any of the issues arising after effecting the Resolution Plan. This Tribunal, however, recommends that due consideration be given to the revival of the Corporate Debtor.
- d) The Memorandum of Association (MoA) and Articles of Association (AoA) of the Corporate Debtor shall accordingly be amended and filed with the Registrar of Companies (RoC), Mumbai, Maharashtra, for information and record. However, if any shareholder approval is required under the Companies Act, 2013, or any other law for the time being in force for the implementation of actions under the Resolution Plan, such approval shall be deemed to have been given, and it shall not be a contravention of that Act or law.
- e) The Successful Resolution Applicant, for effective implementation of the Plan, shall obtain all necessary approvals, under any law for the time being in force, within such period as may be prescribed. Any benefit that arises from statutes other than the Code is subject to approval by the respective authorities under that statute.
- f) The concessions sought in relation to the stamp duty, taxes, registration charges, etc., for implementation of the approved Resolution Plan are not granted. However, the Resolution Applicant is at liberty to approach the competent authorities for exemptions, if permitted by law.

**IN THE NATIONAL COMPANY LAW TRIBUNAL, MUMBAI
COURT – IV**

**I.A. (IBC)(Plan) No. 42 of 2025
IN
C.P(IB) No.1182/MB/2022**



- g) The reliefs sought in the Resolution Plan that are not explicitly granted are considered rejected, with liberty to the Successful Resolution Applicant to approach the concerned authorities, without prejudice to this rejection.
- h) The Successful Resolution Applicant is also at liberty to approach competent Authorities for any exemption as sought in relation to Income Tax Returns, waivers from the applicability of any section under the Income-tax Act, 1961, the Central Goods and Services Tax Act, 2017, and other indirect taxes arising out of the implementation of the Resolution Plan.
- i) The moratorium under Section 14 of the IBC shall cease to have effect from the date of this Order.
- j) The RP shall supervise the implementation of the Resolution Plan and file the status of its implementation before this Authority.
- k) The Applicant/RP shall forward all records relating to the conduct of the CIRP and the Resolution Plan to the IBBI, along with a copy of this Order for information.
- l) The Applicant/RP is further directed to hand over all records, documents, and properties of the Corporate Debtor to the SRA to enable it to carry on the business of the Corporate Debtor.
- m) A certified copy of the Resolution Plan shall be provided by the Designated Registrar, as downloaded from the Data Management System of NCLT, on an application by the Applicant/RP or SRA.
- n) The Applicant shall forthwith send a certified copy of this Order to the CoC and the SRA, respectively, for necessary compliance.

IN THE NATIONAL COMPANY LAW TRIBUNAL, MUMBAI
COURT – IV

I.A. (IBC)(Plan) No. 42 of 2025
IN
C.P(IB) No.1182/MB/2022



20. The I.A. (IBC)(Plan) No. 42 of 2025 in CP (IB) No.1182/MB-IV/2022, having the Plan Value of Rs.21,00,00,000/- is approved and disposed of in terms of the above.

Sd/-

ANIL RAJ CHELLAN
MEMBER (TECHNICAL)
Siddhi, LRA

Sd/-

K. R. SAJI KUMAR
MEMBER (JUDICIAL)