NATIONAL COMPANY LAW TRIBUNAL
NEW DELHI BENCH-V

(IB)-1493(ND)2019

In the matter of

M/S SURESH CHAND & SONS LLP
THROUGH ITS AUTHORIZED REPRESENTATIVE,
Ground Floor, Tower D,
Global Business Park,
M.G. Road, Gurugram,
Haryana- 122002

Also at: G-12A, First Floor, Hauz Khas,
New Delhi- 110016

.....Operational Creditor

V/s

M/S BRIGHT BUILDTECH PRIVATE LIMITED
THROUGH ITS MANAGER,
Flat No. 14, Ground Floor, PulPehladPur,
DDA MIG Suraj Apartment,
New Delhi - 110044

.....Corporate Debtor

SECTION: 9 of IBC, 2016

Order delivered on: 22.01.2020

CORAM:

MR. ABNI RANJAN KUMAR SINHA, MEMBER (JUDICIAL)

MS. SUMITA PURKAYASTHA, MEMBER (TECHNICAL)

PRESENT- Mr. Piyush Singh, Mr. Aditya Parolia, Ms. Kashish Sareen, Ms. Sumbul Ismail, Mr. AyushKapur, Mr. Purusharth Bishtfor the Petitioner

Mr. Ravi Shankar Nanda for the Respondent

ORDER

Per Mr. Abni Ranjan Kumar Sinha (Member Judicial)

1. The present petition has been filed invoking the provision of Section 9 of the Insolvency & Bankruptcy Code, 2016.

2. The Operational Creditor had been engaged by the Corporate Debtor with the purpose of selling properties in its project namely 'Wood View Residences'. Towards the same the payment of brokerage on each sale has been agreed between the Corporate Debtor and Operational Creditor. Pursuant to aforesaid understanding, the Operational Creditor raised certain Brokerage Bill(s) dated 01.06.2015, 03.06.2015 and 03.06.2016 toward the services provided to the Corporate Debtor, which were duly acknowledged by the Corporate Debtor.

3. As per averment, during the entire course of business the Corporate Debtor grossly failed and ignored its obligation to clear the dues as per the aforesaid bills. The Operational Creditor vide E-mail dated 18.04.2018 requested the Corporate Debtor to issue a brokerage statement. Towards the same, the Corporate Debtor vide its email dated 19.04.2018 sent an improperly computed brokerage statement to the Operational Creditor, which does not lie in accordance with the said bills(s). Thereafter, the Operational Creditor had several meetings with the Corporate Debtor and after reconciling the accounts the Operational Creditor vide email dated 21.05.2018 again shared service charges towards the sale of units in the project. Subsequently,

the Corporate Debtor again requested for a complete reconciled statement and therefore the Operational Creditor vide e-mail dated 10.09.2018 shared a Reconciliation Comparative Statement with the Corporate Debtor. On account of Corporate Debtor's complete disregard to the debt/bills, the Operational Creditor vide email dated 08.04.2019 sent the final Statement of Account to Corporate Debtor and requested for clearing the outstanding dues. Despite sharing the said statement, the Corporate Debtor has grossly failed to clear the outstanding debts.The Corporate Debtor has failed to clear the dues pertaining to the brokerage/commission amounting to Rs. 85,33,967.00 and Rs. 15,56,561.00 towards the tax liability in the form of Service Tax. The total amount/debt liable to be paid by the Corporate Debtor is Rs. 1,00,90,528.00.

4. The Operational Creditor delivered the demand notice dated 15.04.2019 as required under Section 8 of the Code, demanding a total sum of Rs. 1,00,90,528.00/-. In response to the aforesaid Demand notice, the Corporate Debtor sent a Reply dated 27.04.2019 to the Operational Creditor.

5. In view of the Corporate Debtor's failure to reduce or liquidate its liability, the present petition has been filed in the required format praying for initiation of the Corporate Insolvency Resolution Process of the Corporate Debtor. Affidavit in compliance under Section 9(3)(b) and 9(3)(c)of Code are on record to corroborate his case.

6. Pursuant to the Court notice issued to the Corporate Debtor, reply was filed and it was submitted by Corporate Debtor that:

a. The booking against which invoice bearing no. SCJS/2015-16/14 dated 03.06.2015 was raised by the Operational Creditor did not get concluded into confirmed sale, it is therefore clear that the Operational Creditor is entitled only to Rs. 36,49,194/- as brokerage charges and not to an amount of Rs. 1,00,90,528/- as claimed under the aforesaid invoices.

b. There is a pre-existing dispute between the Operational Creditor and the Corporate Debtor with respect to the amount claimed by the Operational Creditor under the invoices enclosed with the Demand Notice and such dispute pre dates the demand notice sent by the Operational Creditor and has not been raised by the Corporate Debtor for the first time in the Reply to the Demand Notice merely to avoid the rigors of Section 9 of the Code.

c. The amount claimed by the Operational Creditor under the invoices dated 01.06.2015, 03.06.2015 and 03.06.2016 mentioned in the notice under Section 8 of the Code are barred by limitation.

7. We have gone through the documents filed by both the parties and heard the arguments and perused written submissions made by both the counsels.The issues to be decided for adjudication of the present application are as follows:

   i. Whether the application is within limitation under Article 137 of the Limitation Act, 1963?

   ii. Whether implied acknowledgement is an acknowledgment under Section 18 of the Limitation Act, 1963?

   iii. Whether the dispute regarding quantum of debt amounts to a pre-existing dispute?

   iv. Whether brokerage services come under Operational Debt under Section 5(21) of the Code?

   v. Whether the proof of work relationship i.e. a written or oral agreement has been attached in the petition?

8. Since issue i. and ii. are related with each other so we would like to discuss these two issues together for the sake of convenience. Before considering the submissions made on behalf of the parties. We would like to refer the decisions quoted below:-

   The Hon'ble Supreme Court in ***BK Educational Services Private Limited v. Parag Gupta and Associates Civil Appeal No. 23988 of 2017*** analysed the limitation period with respect to applications under Section 7 and Section 9 of the Insolvency and Bankruptcy Code, 2016 and observed:

"27. It is thus clear that since the Limitation Act is applicable to applications filed under Sections 7 and 9 of the Code from the inception of the Code, Article 137 of the Limitation Act gets attracted. "The right to sue", therefore, accrues when a default occurs. If the default has occurred over three years prior to the date of filing of the application, the application would be barred under Article 137 of the Limitation Act, save and except in those cases where, in the facts of the case, Section 5 of the Limitation Act may be applied to condone the delay in filing such application."

At this juncture, we would also quote Article 137 of the Limitation Act:-

Description of suit	*Period of limitation*	*Time from which period begins to run*
137. Any other application for which noperiod of limitation is provided elsewhere in this Division.	*Three years*	*When the right to apply accrues*

At this juncture, we would also like to refer the relevant part of Hon'ble Supreme Court in ***J.C. Budhraja vs. Chairman, Orissa Mining Corporation Ltd. and Ors.AIR2008SC1363:***

> *"14. Section 18 of the Limitation Act, 1963 deals with effect of acknowledgement in writing. Sub-section (1) thereof provides that where, before the expiration of the prescribed period for a suit or application in respect of any right, an acknowledgement of liability in respect of such right has been made in writing signed by the party against whom such right is claimed, a fresh period of limitation shall be computed from the time when the acknowledgement was so signed.* ***The explanation to the section provides that an acknowledgement may be sufficient though it omits to specify the exact nature of the right or avers that the time for payment has not yet come or is accompanied by a refusal to pay, or is coupled with a claim to set off, or is addressed to a person other than a person entitled to the right. Interpreting Section 19 of the Limitation Act, 1908 (corresponding to Section 18 of the Limitation Act, 1963) this Court in Shapur Freedom Mazda v. Durga ProsadChamaria [1962]1SCR140 , held :***

...acknowledgement as prescribed by Section 19 merely renews debt; it does not create a new right of action. It is a mere acknowledgement of the liability in respect of the right in question; it need not be accompanied by a promise to pay either expressly or even by implication.

The statement on which a plea of acknowledgement is based must relate to a present subsisting liability though the exact nature or the specific character of the said liability may not be indicated in words. Words used in the acknowledgement must, however, indicate the existence of jural relationship between the parties such as that of debtor and creditor, and it must appear that the statement is made with the intention to admit such jural relationship. Such intention can be inferred by implication from the nature of the admission, and need not be expressed in words. If the statement is fairly clear, then the intention to admit jural relationship may be implied from it. The admission in question need not be express but must be made in circumstances and in words from which the

court can reasonably infer that the person making the admission intended to refer to a subsisting liability as at the date of the statement. *Stated generally, courts lean in favour of a liberal construction of such statements though it does not mean that where no admission is made one should be inferred, or where a statement was made clearly without intending to admit the existence of jural relationship such intention could be fastened on the maker of the statement by an involved or far-fetched process of reasoning.*

In construing words used in the statements made in writing on which a plea of acknowledgement rests oral evidence has been expressly excluded but surrounding circumstances can always be considered....

The effect of the words used in a particular document must inevitably depend upon the context in which the words are used and would always be conditioned by the tenor of the said document..."

Now in light of these decisions referred to in aforementioned paras, we shall consider the case in hand and on perusal of the averments made in the application filed on behalf of the Operational Creditor/Petitioner and the reply filed by the Corporate Debtor/Respondent, we find that invoices was raised on 03.06.2016 whereas the present application is filed on 07.06.2019 in view of Article 137 of the Limitation Act, the applicant is required to file the applications within 3 years when the right to apply accrues. Admittedly, in this case the right to apply accrues on 03.06.2019 and the application is filed on 07.06.2019 after 3 days from the date of default i.e. 03.06.2016.

At this juncture, we would also like to refer the submission made by the Operational Creditor/petitioner, he attached an e-mail exchanging between the two and on the basis of that in course of arguments, Ld. Counsel for Operational Creditor/petitioner claimed that since the debt has been acknowledged on 19.04.2018 by the Corporate Debtor through e-mail, which is available at page 40 of the application therefore, from the date of acknowledgment the debt is not time barred and it is within the limitation.

We further find that the said acknowledgment was made within 3 years from the date when the right to apply accrues. Therefore, we are of the considered view the application is not barred by limitation rather under Section 18 the limitation shall run from the date of acknowledgment i.e. 19.04.2018. Therefore, we are of the considered view that the present application is not barred by limitation and it is

acknowledgment under Section 18 of the Limitation Act so these two points are discussed in affirmative.

9. Now we shall discuss issue iii. Before considering the submissions made on behalf of the parties. We would like to refer the decisions quoted below:-

In ***"Mobilox Innovations Pvt. Ltd. Vs. Kirusa Software (P) Limited- 2017 1 SCC OnLine SC 353"***, the Hon'ble Supreme Court analysed the meaning of dispute with respect to Operational Creditors and observed:

> *"33. The scheme under Sections 8 and 9 of the Code, appears to be that an operational creditor, as defined, may, on the occurrence of a default (i.e., on non-payment of a debt, any part whereof has become due and payable and has not been repaid), deliver a demand notice of such unpaid operational debt or deliver the copy of an invoice demanding payment of such amount to the corporate debtor in the form set out in Rule 5 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016 read with Form 3 or 4, as the case may be (Section 8(1)).* ***Within a period of 10 days of the receipt of such demand notice or copy of invoice, the corporate debtor must bring to the notice of the***

operational creditor the existence of a dispute and/or the record of the pendency of a suit or arbitration proceeding filed before the receipt of such notice or invoice in relation to such dispute (Section 8(2)(a)). What is important is that the existence of the dispute and/or the suit or arbitration proceeding must be pre-existing – i.e. it must exist before the receipt of the demand notice or invoice, as the case may be. *....."*

"34. Therefore, the adjudicating authority, when examining an application under Section 9 of the Act will have to determine:

(i) Whether there is an "operational debt" as defined exceeding Rs.1 lakh? (See Section 4 of the Act)

(ii) Whether the documentary evidence furnished with the application shows that the aforesaid debt is due and payable and has not yet been paid? and

(iii) Whether there is existence of a dispute between the parties or the record of the pendency of a suit or arbitration proceeding filed before the receipt of the demand notice of the unpaid operational debt in relation to such dispute?

If any one of the aforesaid conditions is lacking, the application would have to be rejected. Apart from the above, the adjudicating authority must follow the mandate of Section 9, as outlined above, and in particular the mandate of Section 9(5) of the Act, and admit or reject the application, as the case may be, depending upon the factors mentioned in Section 9(5) of the Act."

Further, in **"Manjeet Kaur Sran vs. Tricolite Electrical Industries Ltd. (02.09.2019 - NCLAT)",** it was observed:

"11. In view of the decision of Hon'ble Supreme Court in "Innoventive Industries Ltd. Vs. ICICI Bank (2018) 1 SCC 407]", the Hon. Supreme Court will consider the question of application u/s. 7 and 9 observed as follows:-

"27. The scheme of the Code is to ensure that when a default takes place, in the sense that a debt becomes due and is not paid, the insolvency resolution process begins. Default is defined in Section 3(12) in very wide terms as meaning nonpayment of a debt once it becomes due and payable, which includes non-payment of even part thereof or an instalment amount. For the

meaning of "debt", we have to go to Section 3(11), which in turn tells us that a debt means a liability of obligation in respect of a "claim" and for the meaning of "claim", we have to go back to Section 3(6) which defines "claim" to mean a right to payment even if it is disputed. The Code gets triggered the moment default is of rupees one lakh or more (Section 4). The corporate insolvency resolution process may be triggered by the corporate debtor itself or a financial creditor or operational creditor. A distinction is made by the Code between debts owed to financial creditors and operational creditors. A financial creditor has been defined under Section 5(7) as a person to whom a financial debt is owed and a financial debt is defined in Section 5(8) to mean a debt which is disbursed against consideration for the time value of money. As opposed to this, an operational creditor means a person to whom an operational debt is owed and an operational debt under Section 5(21) means a claim in respect of provision of goods or services.

28. When it comes to a financial creditor triggering the process, Section 7 becomes relevant. Under

the explanation to Section 7(1), a default is in respect of a financial debt owed to any financial creditor of the corporate debtor-it need not be a debt owed to the applicant financial creditor. Under Section 7(2), an application is to be made under sub-section (1) in such form and manner as is prescribed, which takes us to the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016. Under Rule 4, the application is made by a financial creditor in Form 1 accompanied by documents and records required therein. Form 1 is a detailed form in 5 parts, which requires particulars of the applicant in Part I, particulars of the corporate debtor in Part II, particulars of the proposed interim resolution professional in part III, particulars of the financial debt in part IV and documents, records and evidence of default in part V. Under Rule 4(3), the applicant is to dispatch a copy of the application filed with the adjudicating authority by registered post or speed post to the registered office of the corporate debtor. The speed, within which the adjudicating authority is to ascertain the existence of a default from the records of the information utility or on the basis of evidence furnished by the

financial creditor, is important. This it must do within 14 days of the receipt of the application. It is at the stage of Section 7(5), where the adjudicating authority is to be satisfied that a default has occurred, that the corporate debtor is entitled to point out that a default has not occurred in the sense that the "debt", which may also include a disputed claim, is not due. A debt may not be due if it is not payable in law or in fact. The moment the adjudicating authority is satisfied that a default has occurred, the application must be admitted unless it is incomplete, in which case it may give notice to the applicant to rectify the defect within 7 days of receipt of a notice from the adjudicating authority. Under sub-section (7), the adjudicating authority shall then communicate the order passed to the financial creditor and corporate debtor within 7 days of admission or rejection of such application, as the case may be.

"29. The scheme of Section 7 stands in contrast with the scheme under Section 8 where an operational creditor is, on the occurrence of a default, to first deliver a demand notice of the

unpaid debt to the operational debtor in the manner provided in Section 8(1) of the Code. Under Section 8(2), the corporate debtor can, within a period of 10 days of receipt of the demand notice or copy of the invoice mentioned of a dispute or the record of the pendency of a suit or arbitration proceedings, which is pre-existing - i.e. before such notice or invoice was received by the corporate debtor. The moment there is existence of such a dispute, the operational creditor gets out of the clutches of the Code.

30. On the other hand, as we have seen, in the case of a corporate debtor who commits a default of a financial debt, the adjudicating authority has merely to see the records of the information utility or other evidence produced by the financial creditor to satisfy itself that a default has occurred. It is of no matter that the debt is disputed so long as the debt is "due" i.e. payable unless interdicted by some law or has not yet become due in the sense that it is payable at some future date. It is only when this is proved to the satisfaction of the adjudicating authority that

the adjudicating authority may reject an application and not otherwise."

12. ***From the aforesaid finding of the Hon'ble Supreme Court, it is clear that the claim even if disputed, if default is more than Rs. 1 lakh, the Appellant will initiate the proceedings against the 'Corporate Debtor'. Submission is made on behalf of the Appellant that the amount disputed by the 'Corporate Debtor' amounts to existence of dispute but such submission cannot be accepted.***

It does not come within the meaning of existence of dispute. Dispute raised regarding quantum of amount in the absence of any suit or arbitration or other evidence, it cannot be said to be pre-existing dispute."

From the aforesaid decisions, it is clear that the dispute must exist before the receipt of demand notice or invoice. In the present case, there is a dispute regarding quantum of the amount due to be paid by the Corporate Debtor. Hence, we are of the view that, merely disputing

the amount does not fall within the ambit of a pre-existing dispute under Section 9 of the Code.

10. Now we shall discuss issue iv. At this juncture, we would like quote Section 5 (21) of the Code which defines 'Operational Debt':-

> *"5(21) "operational debt" means a claim in respect of the provision of goods or services including employment or a debt in respect of the 1 [payment] of dues arising under any law for the time being in force and payable to the Central Government, any State Government or any local authority"*

The Operational Creditor has placed reliance on judgments of NCLT, Delhi in the matter of *Col. Vinod Awasthy v AMR Infrastructure (IB) 10(PB)/2017*wherein the Tribunal interpreted the definition of Operational Debt andit was observed:

> *7. A perusal of Section 9 of the code would show that in order to maintain an application as an 'operational creditor' the petitioner has to satisfy the requirements of Section 5 (20) and (21) of the Code according to Section 9 (1) a petition like the one in hand could be maintained only by an*

operational creditor against the Corporate Debtor. The aforesaid expression has been defined in Section 5 (20) and (21) which would also be attracted and applicable. Section 5 (20) and (21) of the Code read thus:

"5. In this part, unless the context otherwise requires, -

(20). Operational Creditor" means a person to whom an Operational Debt is owed and includes any person to whom such debt has been legally assigned or transferred.

(21) operational debt" means a claim in respect of the provision of goods or services including employment or a debt in respect of the repayment of dues arising under any law for the time being in force and payable to the Central Government, any State Government or any local authority;"

8. ***It is evident from the perusal of the aforesaid definition of 'operational debt' that it is a claim in respect of provision of goods or services including dues on account of employment or a debt in respect of payment of dues arising under any law for the time being in force and payable to Centre or State Government or local authority. It is thus clear***

that debt may arise out of provision of goods or services or dues arising out of employment or dues arising under any law for time being in force and payable to the Centre/State Government. *The Framer of the code have also defined the expression 'Financial Debt' in Section 5(8) to mean a debt which is disbursed against the consideration of time value of money.*

However the framer of the Code has not included in the expression 'Operation Debt' as any debt other than the 'Financial Debt'. It is thus confined to aforesaid four categories like goods, services, employment and Government dues. *In the present case the debt has not arise out of the provisions of goods or services. The debt has also not arisen out of Government or local body. The refund sought to be recovered is necessarily associated with delivery of the possession in immovable property which has been delayed*

In ***"Swiss Ribbons Pvt. Ltd. v. Union of India– Writ Petition (Civil) No. 99 of 2018"***, the Hon'ble Supreme Court analysed the meaning of services with respect to Operational Debt and observed:-

"23. A perusal of the definition of —financial creditor‖ and —financial debt‖ makes it clear that a

financial debt is a debt together with interest, if any, which is disbursed against the consideration for time value of money. It may further be money that is borrowed or raised in any of the manners prescribed in Section 5(8) or otherwise, as Section 5(8) is an inclusive definition. ***On the other hand, an —operational debt‖ would include a claim in respect of the provision of goods or services, including employment, or a debt in respect of payment of dues arising under any law and payable to the Government or any local authority.***

27. According to us, it is clear that most financial creditors, particularly banks and financial institutions, are secured creditors whereas most operational creditors are unsecured, payments for goods and services as well as payments to workers not being secured by mortgaged documents and the like. The distinction between secured and unsecured creditors is a distinction which has obtained since the earliest of the Companies Acts both in the United Kingdom and in this country. Apart from the above, the nature of loan agreements with financial creditors is different from contracts with operational creditors

for supplying goods and services. Financial creditors generally lend finance on a term loan or for working capital that enables the corporate debtor to either set up and/or operate its business. ***On the other hand, contracts with operational creditors are relatable to supply of goods and services in the operation of business****. Financial contracts generally involve large sums of money.* ***By way of contrast, operational contracts have dues whose quantum is generallyless. In the running of a business, operational creditors can be many as opposed to financial creditors, who lend finance for the set up or working of business.*** *Also, financial creditors have specified repayment schedules, and defaults entitle financial creditors to recall a loan in totality. Contracts with operational creditors do not have any such stipulations. Also, the forum in which dispute resolution takes place is completely different. Contracts with operational creditors can and do have arbitration clauses where dispute resolution is done privately. Operational debts also tend to be recurring in nature and the possibility of genuine disputes in case of operational debts is*

much higher when compared to financial debts. A simple example will suffice. Goods that are supplied may be substandard. Services that are provided may be substandard. Goods may not have been supplied at all. All these qua operational debts are matters to be proved in arbitration or in the courts of law. On the other hand, financial debts made to banks and financial institutions are well-documented and defaults made are easily verifiable."

In the present case, the Bills raised by the Operational Creditor are in respect of the services provided to the Corporate Debtor. Hence, brokerage services would fall within the definition of Operational Debt under the Code.

11. Now we shall discuss issue v. It was an admitted fact that there was a work relation between the Operational Creditor and the Corporate Debtor whereby the Operational Creditor provided brokerage services to the Corporate Debtor and payments were remitted to the Operational Creditor for the same. The Corporate Debtor had not disputed or denied the fact that there was a work relation between the parties. Further, the Operational Creditor has annexed Brokerage Bills and the Corporate Debtor has annexed Details of cancellations and adjustments by the customers as well as copies of provisional allotment letters of units and the proof of payment of refund amount.

12. It is seen that the amount in default in excess of Rs 1,00,000/- being the minimum threshold limit fixed under IBC, 2016.Considering the circumstances this Adjudicating Authority is inclined to admit this petition and initiate CIRP of the Respondent. Accordingly, this petition is admitted. A moratorium in terms of Section 14 of the Insolvency & Bankruptcy Code, 2016 shall come into effect forthwith staying:-

> *(a) the institution of suits or continuation of pending suits or proceedings against the corporate debtor including execution of any judgement, decree or order in any court of law, tribunal, arbitration panel or other authority;*
> *(b) transferring, encumbering, alienating or disposing of by the corporate debtorany 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 Securitisation 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.*

Further:

> *(2) The supply of essential goods or services to the corporate debtor as may be specified shall not be terminated or suspended or interrupted during moratorium period.*
>
> *(3) The provisions of sub-section (1) shall not apply to such transactions as may be notified by the Central*

Government in consultation with any financial sector regulator.

(4) The order of moratorium shall have effect from the date of such order till the completion of the corporate insolvency resolution process:

Provided that where at any time during the corporate insolvency resolution process period, if the Adjudicating Authority approves the resolution plan under sub-section (1) of section 31 or passes an order for liquidation of corporate debtor under section 33, the moratorium shall cease to have effect from the date of such approval or liquidation order, as the case may be."

13. The Operational Creditor has not proposed the name of any IRP. Accordingly, we appoint Mr. Naresh Kumar Bhutani, an Insolvency Professional, registration no. IBBI/IPA-002/IP/N00547/2017-2018/11673 email- naresh101@gmail.com duly empanelled with the IBBI as the IRP. He is directed to take such steps as are mandated under the Code, more specifically under Sections 15, 17, 18, 20 and 21 and shall file his report before the Adjudicating Authority.

14. Copy of the order be sent to both the parties as well as to the IRP.

15. To come up on for further consideration.

[redacted] [redacted] 01.2020

SUMITA PURKAYASTHA
Member (T)

ABNI RANJAN KUMAR SINHA
Member (J)

Pronounced today under Rule 151 of the NCLT Rules 2016 as Mrs. Sumita Purkayastha, Hon'ble Member (T) is sitting in Principal Bench today.

22-01.2020

(PRABHAT KUMAR SHARMA)

COURT OFFICER