

**IN THE NATIONAL COMPANY LAW TRIBUNAL
MUMBAI BENCH, COURT -II**

IA No. 1225/2022

In

C.P. (IB) No. 1168/MB/2020

Under Section 60(5) of Insolvency and
Bankruptcy Code, 2016

Ezeego One Travel & Tours Limited

**Through Mr. Gaurav Ashok Adukia,
Resolution Professional**

Having address at- Sumedha Management
Solutions Pvt. Ltd., C-703, Marathon Innova,
Lower Parel (West), Mumbai- 400013

.... Applicant

Versus

Piyush Kisanlal Jani

**Resolution Professional of Reward
Business Solutions Private Limited**

Having address at – C/o Jitendra Yadav,
11, Singh House, 2nd Floor, 23 Ambalal
Doshi Marg, Near Bombay Stock
Exchange, Fort, Mumbai- 400001

.... Respondent

In the matter of

Manglam Vanijya Private Limited

...Financial Creditor

Versus

**Reward Business Solutions Private
Limited**

...Corporate Debtor

Order Delivered on :- 16/02/2024

Coram:

**Mr. Anil Raj Chellan
Member (Technical)**

**Mr. Kuldip Kumar Kareer
Member (Judicial)**

Appearances:

For the Applicant : Adv. Grishma Dalvi
a/w Ms. Sushmita Gandhi

For the Respondent : Adv. Sumanth Anchan

Resolution Professional : Mr. Piyush Kisanlal Jani

ORDER

Per: - Kuldip Kumar Kareer, Member (Judicial)

1. The present application has filed by the Applicant i.e. Ezeego One Travel Tours Limited seeking rejection of the order dated 18.02.2022 passed by the Respondent rejecting the claim of the Applicant. It has further been claimed that the Respondent be directed to admit the claim of the Applicant amounting to Rs. 86,23,81,915/- (Rupees Eight-Six Crores Twenty-Three Lakhs Eighty-One Thousand Nine Hundred and Fifteen only).

2. We have heard the Counsel for the parties and gone through the record.
3. It has been contended by the Counsel for the Applicant that CIRP in this case commenced on 18.02.2021 and the claim was filed by the Applicant on 11.02.2022 which has been rejected on the ground of delay. It has further been pointed out by the Counsel for the Applicant that the delay took place as the Applicant company itself went into CIRP and the claim was filed by the Resolution Professional when it came to his notice that the claim was due against the Corporate Debtor. Counsel for the Applicant has requested that the delay, if any, be condoned being justifiable and the application be allowed.
4. On the other hand, Counsel for the Respondent/Resolution Professional has argued that the claim was rejected not only on ground of delay but also on account of the fact that no supporting documents were filed by the Applicant and, therefore, even on merits, the claim was not maintainable. Counsel for the Resolution Professional has prayed for dismissal of the application.
5. Perusal of record reveals that the claim was rejected by the Respondent vide email dated 11.01.2022 which is annexed with the application as exhibit (G). It is mentioned in the email that there was a delay of 339 days. It has also been stated that the claim in Form C is incomplete as it does not contain the requirements as required under Regulation 8 (2) of CIRP Regulations i.e. records available with the information utility, financial contract, financial statements.

6. So far as the factum of delay in filing the claim is concerned, it has been admitted by the Counsel for the Resolution Professional that no resolution plan has been approved by the CoC as yet. Rather, the CoC is in the process of considering some plans. That being so, in our considered view, as no plan has been approved as yet by the CoC and the delay on the part of the Applicant in submitting the claim cannot be said to be fatal in nature. Even otherwise as pointed out by the Counsel for the Applicant, the Applicant company itself had gone into CIRP due to which the delay might have taken place. Therefore, in our consider view, the delay, if any, in filing the claim can be condoned and the claim cannot be ordered to be rejected on this ground.

7. So far as the other ground for rejection that the claim was not supported with sufficient documents is concerned, even that cannot be sustained in the eyes of law. In this regard, in our considered view, the Resolution Professional was duty bound to seek some clarification or some more documents, if according to him, the claim was not substantiated with the documents submitted by the Applicant with the claim. In this connection a reference can be made to the law laid down by the *Hon'ble NCLAT in the matter of Mr. Umesh Kumar v. Mr. Narendra Kumar Sharma, IRP, Company Appeal (AT) (Insolvency) No. 100 of 2023* whereby it has been held that when claims are submitted to the RP, even though there are no adjudicatory powers vested on the RP in respect of the claims filed before him, it remains undisputed that there is an express provision in the CIRP Regulations which enables RP to seek information towards establishment of the correctness of a claim. It was further held in this very case that the RP is entitled to seek substantiation of claims under Regulation 10 of CIRP Regulations and further that the

verification exercise entails upon the Resolution Professional the responsibility to go through the supporting proofs/documents to establish the truth and accuracy of the information and if the Resolution Professional finds that the evidence in support of the claim is weak, the Resolution Professional can always ask for more proof to substantiate the claim. However, in the instant case, the Resolution Professional has simply rejected the claim on the ground of insufficiency of documents without asking for any more documents from the appellant to substantiate the claim. Therefore, in our considered view, the impugned order passed by the Resolution Professional rejecting the claim is liable to be set aside.

8. As a result of the above discussion, we allow the application and the order dated 18.02.2022 passed by the Respondent is set aside. The delay in filing the claim is condoned and the Resolution Professional is directed to consider and verify the claim afresh as per law. It is further made clear that the Resolution Professional shall be at liberty to ask for any more documents in support of the claim and shall also afford an opportunity to the Applicant to substantiate its claim. **IA No. 1225/2022 is allowed and disposed of** accordingly to the extent indicated above.

Sd/-

ANIL RAJ CHELLAN
(MEMBER TECHNICAL)

Sushil

Sd/-

KULDIP KUMAR KAREER
(MEMBER JUDICIAL)