



IN THE NATIONAL COMPANY LAW TRIBUNAL, BENGALURU BENCH

[Through Physical hearing/VC Mode (Hybrid)]

ITEM No.03

C.P. (IB) No. 104/BB/2023

IN THE MATTER OF:

M/s. Nava Vision Global Education Pvt. Ltd.

... Petitioner

Petition under Section 10 of I & B Code, 2016

Order delivered on: 13.10.2025

CORAM:

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

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

PRESENT:

For the Petitioner : Shri Anirudh Shetty
For the R-38 & R-48 : Shri Srinivas Murthy

ORDER

1. Heard the Ld. Counsel for the Petitioner.
2. **The C.P. is admitted by separate order.**
3. List matter on 11.12.2025 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.104/BB/2023

Application U/s. 10 of the Insolvency & Bankruptcy Code, 2016 read with Rule 7 of the
Insolvency & Bankruptcy (Application to Adjudicating Authority) Rules, 2016

IN THE MATTER OF:

NAVA VISION GLOBAL EDUCATION PRIVATE LIMITED

Regd. office at: B-104, 499,
Map Enclave Apartments,
3rd Main Road, New Thippasandra Post
Vignana Nagar,
Bangalore -560 075

... Petitioner/Corporate Applicant

Order delivered on: 13/10/2025

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

ORDER

1. The present Petition, CP (IB) No. 104/BB/2023, has been filed on 24.07.23 by Nava Vision Global Education Private Limited ('Petitioner/Corporate Applicant') under section 10 of IBC, 2016 read with Rule 7 of Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016 for voluntary initiation of Corporate Insolvency Resolution Process (CIRP) as it failed to discharge the obligations to pay **Rs. 3,75,49,333/-** (Rupees Three Crore Seventy-Five Lakhs Forty-Nine Thousand Three Hundred and Thirty-Three Only) to the Creditors as on 17.07.2023.
2. Brief facts of the case leading to the filing of petition are as follows:
 - (i) The Corporate Applicant is a Company incorporated on 11.10.2021 under the provisions of Companies Act, 2013 with CIN U80301KA2021PTC152961, and was engaged in providing education/tutoring services through its online learning platform. The



Authorized Share Capital of the Company is INR 10,00,000/- and Paid-up Share Capital is INR 1,00,000/-.

- (ii) The Corporate Applicant was registered as a start up with the Department for Promotion of Industry and Internal Trade as well as the Directorate of Information Technology and Biotechnology, Government of Karnataka.
- (iii) The Corporate Applicant has received the approval of its shareholders by way of a special resolution dated 18.07.2023 for preferring this application.
- (iv) Since its incorporation, the Corporate Applicant has consistently earned profits from its services, maintaining a healthy profit-to-loss ratio. The business saw significant growth during the Covid-19 pandemic, due to the closure of physical tutoring centres and schools there was an increase in demand for online platforms. However, with the reopening of schools and the return of in-person tutoring, along with growing competition from larger companies, Corporate Applicant's customer base has shrunk, leading to increased losses.
- (v) Gradually the Corporate Applicant came under severe financial stress, to the point where it had started defaulting on its dues to both its Operational and Financial Creditors. And as per the current scenario, the financial health of the Applicant is under severe stress and the company is not in the position to repay its creditors. The same can be seen in its financial statements for the financial years 2021-2022 and 2022-2023.
- (vi) The Corporate Applicant has also availed financial loan services from Canara bank and had taken operational loans from a host of Creditors. A list of all financial creditors along with their outstanding amounts has been filed. Canara Bank has also submitted Record of Default, Form 'D', vide email dated 19.07.2023.
- (vii) Further, the Corporate Applicant is unable to pay the salaries of its employees, the dues of the employees have been considered as Operational Debt.



- (viii) The Creditors of the Corporate Applicant have resorted to filing cases due to delay and defaults in payments. In one such instance, the Creditor managed to have the Corporate Applicants bank accounts frozen by filing a complaint to the Corporate Applicant's bank. To resolve which a Writ Petition before the Hon'ble High Court of Karnataka was filed, wherein the de-freezing of the accounts was ordered on 27.04.2023. Additionally, criminal cases have also been filed against the Directors of the Corporate Applicant on failing to meet its financial obligations. A copy of the order dated 27.05.2023 of Hon'ble High Court of Jammu and Kashmir's granting stay in one such case, is attached as **Annexure A16**.
- (ix) It is submitted that the Directors of the Corporate Applicant have tried their best to keep the Corporate Applicant operational and even invested their own money to keep the company afloat. A copy of a list of related parties and the amounts that they have invested in the company is annexed as **ANNEXURE A13**. The Corporate Applicant further has receivables from its debtors, a list of debtors along with receivable amounts as on 17.07 2023 is filed as **ANNEXURE A19**.
- (x) The Corporate Applicant as per the provisions of the IBC, 2016 is liable to pay a total amount Rs. 3,75,49,333 / (Rupees Three Crore Seventy-Five Lakhs Forty-Nine Thousand Three Hundred and Thirty-Three Only) to its creditors, out of which Rs. 28,75,052/- (Rupees Twenty-Eight Lakhs Seventy-five Thousand and Fifty-Two Only) is Financial Debt and Rs. 2,79,13,145/- (Rupees Two Crores Seventy-Nine Lakhs Thirteen Thousand One Hundred and Forty-Five Only) is the Operational Debt. Hence, this application.
3. Canara Bank, on behalf of the Creditors No. 1 to 4 has filed objections dated 04/03/2024 contending that: -
- i. The Petition is not maintainable either in law or facts and circumstances. The CD herein in order to avoid the recovery of the legitimate dues of this creditor has filed this petition. The financial creditors being a Nationalized Bank incorporated under the Banking Companies (Acquisition and Transfer of **CP (IB) No.104/BB/2023**



Undertakings) Act, 1970, clearly bars the CD to file such petition against the Corporation which are registered under any law for the time being in force, as per section 8 of the Provincial Insolvency Act, 1920.

- ii. The bank is public sector undertaking and performs public services, provides financial assistance to the public from public deposits. As a result, if the borrowers do not repay the loan, the public suffers. The CD's net profit in the year 2019 was Rs.152.82 crore and in the year of 2022, it was Rs. 1,49,93,945/- . The petitioner is not insolvent but has malafide intention of misusing public funds. Hence the above petition deserves to be rejected. Copy of the statement of profit and loss account of the Petitioner for the year ended from 11.10.2021 to 31.03.2022 has been produced.
 - iii. Due to failure to repay, the account of the Petitioner is classified as non-performing asset as per the guidelines issued by the Reserve Bank of India (RBI), on 17.09.2023. However, the corporate applicant filed this petition on 23.07.2023 prior thereto.
4. The Petitioner has filed Rejoinder to aforesaid Objections stating as under:
- i. The Application is complete as there is an existence of debt, there is a default and the Corporate Applicant is not disqualified under Section 11 of the IBC, 2016, therefore it is maintainable.
 - ii. It is pertinent to state that the Provincial Insolvency Act 1920 has been repealed by Section 242 of the Insolvency and Bankruptcy Code, 2016. The Creditor claiming their right under Section 8 of the Provincial Insolvency Act, 1920 is itself not maintainable under law.
5. The Creditors No. 25, 29, 31, 50, 51, 71, 72, 84 have filed objections dated 07/11/2024, which contains the following;
- i. The Petition is incomplete as the Petitioner was required to file two years audited financial statements as per Section 10, IBC 2016 read with Form 6 under rule 7 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016.
 - ii. The Petitioner was incorporated on 11/10/21 and within two years this petition was prematurely filed as it could have been filed only after completion of 2 years



- as the requirement of filing financial statements for two years needed to be fulfilled.
- iii. The Petitioner has suppressed the fact that the Partnership Firm was converted into Private Limited, and has not furnished the total debt raised by Partnership firm and how it was utilized and how much was transferred to the Company on conversion. The Respondent further submits that the Franchisee agreement is with the Partnership Firm and not with the Petitioner, hence the Partnership Firm is responsible for all the debts that have been incurred and not the Petitioner.
 - iv. The Petitioner has classified all the Franchisees as Operational Creditors, however no demand notice and copy of invoice have been served upon the Operational Creditors by the Petitioner.
6. The Petitioner has filed Rejoinder to the Objections of Creditor No. 25, 29, 31, 51, 72, 81 dated 18.01.2024 and contended as under:
- i. The Corporate Applicant was constituted and continuing its business as a partnership firm from February 2015 onwards. It was converted from partnership to private company on 11.10.2021 and said conversion is merely a change in the legal status and would not constitute creation of a new entity. The legal obligations and debts of the partnership passed to the private company. There is no requirement to delineate the debts of the Corporate Applicant. A total debt of Rs. 2,26,98,937/- was raised by the partnership out of which Rs. 1,21,08,008/- was repaid and Rs. 1,05,90,929/- of assets were deemed to be transferred from the partnership to the Private Company.
 - ii. The Petitioner has also filed the audited financial statement for the financial year 2021-22 and the provisional financial statement for financial year 2022-23 as *Annexure A17(Colly)*. Further, the statements for FY ending 2021-22 carries over the balance sheet of assets and liabilities of the partnership firm prior to its conversion.
 - iii. The Corporate Applicant was converted from partnership to private company in order to avail benefits such as employee stock option plan scheme (ESOP) etc. and for the furtherance of business activities. Ministry of Corporate Affairs had accepted the conversion of the Corporate Applicant in line with Section 366 of



the Companies Act and vide Form No. URC-1. Public Announcement by carrying proclamations were issued Indian Express and Samyukta Karnataka on 19.07.2021 for informing all stakeholders and giving them opportunity to raise objections within 21 days of the publication.

7. The Creditor No. 38, 48 and 67 have filed objections dated 19/12/2023 & 18/04/2024, which contains as follows;
 - i. The amount mentioned in Annexure A8, A9, A10, A12 and A14 is factually incorrect and it is not known as to how the Figure INR 3,46,500/- was reached as against INR 37,93,500/- as per the Franchise Agreement dated 06.11.2021 and INR 2,47,500/- was arrived as against INR 79,59,000/- as per the Franchise Agreement dated 12.04.2022.
 - ii. There are discrepancies in figures in (a) the provisional Financial Statement for FY 2022-23 produced with the petition and (b) the audited Financial Statement for the FY 2022-23 produced with the memo dated 03.01.2024. Huge discrepancies can be observed in the provisional and the audited financial statements of the Corporate Applicant for the year 2022-23, in the expenses relating to Salary & Wages, Brand Promotion Expenses, Office Expenses- Miscellaneous, Repair & Maintenance Charges, IT services, etc.
 - iii. That there are no books of accounts, detailed financial statements and ledger statements showing the exact amounts received by the Creditor with respect to the Franchise Agreement, amounts paid, if any and total amount due and outstanding. Also, a bare perusal of the incomplete bank account statement produced by the Corporate Applicant reflects a sum of Rs. 10,50,000/- in all was deposited/diverted to the accounts of related party/affiliated companies. It appears that the Corporate Applicant and its Directors have played a fraud and cheated the Creditors by siphoning the funds raised through the Franchise Agreements. In view of this, the entire procedure adopted by the Corporate Applicant is to be deprecated.
8. The Petitioner have filed the Rejoinder dated 29.07.2024 to the Objections of Creditor No. 38 & 48 and contended as under:



- i. The amounts stated in the Petition are true and accurate to the knowledge of the Petitioner. The same is not a valid reason for rejection of the Petition as the amounts can be verified by the insolvency Resolution Professional.
 - ii. It is strongly denied that the Petitioner has siphoned off the amounts paid by the creditors or that the amounts paid by the creditors was not used for the purpose for which it was raised. It is submitted that the amounts were provided to the Petitioner for setting up Education Centres for providing skill courses. However, due to Covid-19 and other business factors, the setting up of these Education Centres got delayed and due to the cash flow slowdown, the losses of the Petitioner accrued and the business became unviable. Thus, in such circumstances, it became necessary for the Petitioner to seek resolution through CIRP. There has been no diversion of any funds by the Petitioner nor has the present Petition been filed to escape liability.
 - iii. The Petitioner further submits that in accordance with the procedure of CIRP, forensic audit may be conducted which will indicate that the transfer was in the normal course of business otherwise the amounts can be recovered as preferential transaction under Section 43, IBC. Further, it is submitted that the averments made by Respondent in this regard are frivolous and invalid ground to dismiss the present Petition. Excel sheet depicting the details of amounts transferred and received with respect to expenses, salary and other expenditure are annexed as ***Annexure- A4 (Colly)***.
9. On 19/04/2024 following directions were given to the Petitioner:
- “It is pointed out by the Creditors that the Petitioner has filed provisional Financial Statements and Audited Financial Statement and contended that it showed major discrepancies with reference to amounts stated in it. Therefore, Ld. Counsel for the Petitioner is directed to file a memo clarifying the same, within a period of one week from today.”*
- In this regard, Memo vide diary no. 4442 dated 29.07.2024 has been filed clarifying the differences in the provisional and audited financial statements by the Petitioner.
10. On 18/12/2024, the Petitioner was directed to file a) latest Audited Financials/Books of Accounts in a pen drive along with last three years of Audited Balance Sheet containing position of Loans and Advances, Debtors and Inventory along with Auditors report; b)



Affidavit regarding pending legal proceedings and c) An affidavit stating that whether the Petitioner has received any notice under the SARFAESI Act, 2002 and confirming that this Application is not intended to defeat the provisions of law. The compliance of the said direction was made vide Diary No. 185, dated 09/01/2025.

11. Heard Learned Counsels for the Corporate Applicant & Creditors and carefully perused the material on record besides examining the relevant legal proposition.
12. As per Section 10 of Insolvency and Bankruptcy Code, 2016, a Corporate Applicant can file an application before the Adjudicating Authority, seeking voluntary initiation of Corporate Insolvency Resolution Process for having committed a default, in a prescribed form by enclosing the following:

- a. The information relating to its books of account and such other documents for such period as may be specified;
- b. The information relating to the resolution professional proposed to be appointed as an interim resolution professional; and
- c. The Special resolution passed by shareholders of the Corporate Applicant or the resolution passed by at least three-fourth of the total number of partners of the Corporate Applicant, as the case may be, approving filing of the application.

Further, as per sub-section 4 of Section 10 the Adjudicating Authority can admit an application if the same is complete and no disciplinary proceedings are pending against the proposed Resolution Professional.

13. After a careful examination of the facts of the case it clearly shows that, there was a debt due beyond threshold and there was a default in payment of the same. It is also observed that the Petitioner was not earning sufficient profits to repay its debts. Further, the Petition was supported with the special resolution dated 18.07.2023 passed by the shareholders of the Corporate Applicant.
14. The audited financials for the year 2021-2022, 2022-2023 were attached with the petition besides the provisional financials for year 2023-2024 till 17.07.2023. Further vide memo dated 03.07.2025, provisional financial statement for 2024-2025 were also produced. It is seen that the Corporate Applicant was having substantial Losses.



15. So far as the allegation of siphoning of funds/assets, fraudulent diversion, suppression, and mala fide intent are concerned, they do not constitute a bar to the maintainability of Petition, unless the same are established through cogent evidence or a statutory disqualification is demonstrated. The objections raised by the Creditors have been duly addressed by the Petitioner. They are predominantly of a technical nature and do not create a legal impediment to the admission of the Petition under Section 10 of the Insolvency and Bankruptcy Code, 2016.

16. It is also relevant to revisit certain legal principles set out by Hon'ble NCLAT, New Delhi with regard to the Petitions filed u/S.10 of the IBC, 2016 as under:

- (i) ***M/s. Unigreen Global Private Limited Vs. Punjab National Bank & 3 Ors., in Company Appeal (AT) (Insolvency) No.81 of 2017 dated 01.12.2017***, it was observed that:

*“...20. Under both Section 7 and Section 10, the two factors are common i.e. the debt is due and there is a default. Sub-section (4) of Section 7 is similar to that of sub-section (4) of Section 10. Therefore we, hold that the law laid down by the Hon'ble Supreme Court in **“Innoventive Industries Ltd. (Supra)** is applicable for Section 10 also, wherein the Hon'ble Supreme Court observed as “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.”*

21. In an application under Section 10, the ‘financial creditor’ or ‘operational creditor’, may dispute that there is no default or that debt is not due and is not payable in law or in fact. They may also oppose admission on the ground that the Corporate Applicant is not eligible to make application in view of ineligibility under Section 11 of the I&B Code. The Adjudicating Authority on hearing the parties and on perusal of record, if satisfied that there is a debt and default has occurred and the Corporate Applicant is not ineligible under Section 11, the Adjudicating Authority has no option but to admit the application, unless it is incomplete, in which case the Corporate Applicant is to be granted time to rectify the defects.

22. Section 10 does not empower the Adjudicating Authority to go beyond the records as prescribed under Section 10 and the information as required to be submitted in Form 6 of the Insolvency and Bankruptcy (Application to the Adjudicating Authority) Rules, 2016 subject to ineligibility prescribed under Section 11. If all informations are provided by an Applicant as required under Section 10 and Form 6 and



if the Corporate Applicant is otherwise not ineligible under Section 11, the Adjudicating Authority is bound to admit the application and cannot reject the application on any other ground.

23. Any fact unrelated or beyond the requirement under I & B Code or Forms prescribed under Adjudicating Authority Rules (Form 6 in the present case) are not required to be stated or pleaded. Non-disclosure of any fact, unrelated to Section 10 and Form 6 cannot be termed to be suppression of facts or to hold that the Corporate Applicant has not come with clean hand except the application where the “Corporate Applicant” has not disclosed disqualification, if any, under Section 11. Non-disclosure of facts, such as that the ‘Corporate Debtor’ is undergoing a corporate insolvency resolution process; or that the ‘Corporate Debtor’ has completed corporate insolvency resolution process twelve months preceding the date of making of the application; or that the corporate debtor has violated any of the terms of resolution plan which was approved twelve months before the date of making of an application under the said Chapter; or that the corporate debtor is one in respect of whom a liquidation order has already been made can be a ground to reject the application under Section 10 on the ground of suppression of fact/not come with clean hand.

- (ii) *In **Armada Singapore Pte. Ltd. Vs. Ashapura Minechem Ltd., in I.A.No.3052 of 2019 in Company Appeal (AT) (Insolvency)No.350 of 2019** and batch order dated 30.09.2019, the Hon’ble NCLAT held that a Petition filed under Section 10 of IBC, 2016 is not maintainable without the approval of the shareholders of the Corporate Debtor in its ‘Annual General Meeting’/’Extra-Ordinary General Meeting’.*
- (iii) *In **Vyomit Shares Stock & Investments Pvt. Ltd. vs. Securities and Exchange Board of India (SEBI) in Company Appeal (AT) (Insolvency) No.258 of 2019** dated 15.05.2019, the Hon’ble NCLAT held that an Application filed under Section 10 of the IBC, 2016, can be rejected on the ground that the ‘Corporate Debtor’ is earning sufficient profit.*

17. The Corporate Applicant satisfies the conditions for initiating an Application U/s 10 of the Code viz., there is an existence of debt, there is a default and the Corporate Applicant is not disqualified U/s 11 of the Code. The Shareholders of the Corporate Applicant unanimously passed a Special Resolution dated 18.07.2023 for initiation of Corporate Insolvency Resolution Process in respect of the Corporate Applicant. The affidavit under Section 11 is attached in Memo dated 08.11.2023.



18. In view of the above facts and circumstances of the case, and the settled position of law on the issue, **CP (IB) 104/BB/2023** is hereby allowed and Corporate Insolvency Resolution Process (CIRP) is initiated in respect of Corporate Applicant Nava Vision Global Education Private Limited, thereby triggering Moratorium under Section 14(1) of the Code, in following terms for compliance by all concerned: -
- 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 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.
19. The order of moratorium shall have effect from the date of this order till completion of the Corporate Insolvency Resolution Process or until this Bench approves the resolution plan under sub-section (1) of Section 31 or passes an order for liquidation of Corporate Debtor under Section 33 as the case may be.
20. As proposed by the Applicant, **Mr. K.J. Vinod**, Registration No. *IBBI/IPA-003/ICAI-N-00291/2020-2021/13451*, who has given his written Consent in Form-2 dated 16/07/2023, email id kjvinod05@rediffmail.com, Mobile No. 9789902841, address: Flat No. 9, Floor No. 3, Block –A, Trident Sernity, Najundapuram Road, Ramanthapuram, Coimbatore, Tamil Nadu- 641036, is appointed as the Interim Resolution Professional with the following directions:-
- a. The term of appointment shall be in accordance with the provisions of Section 16(5) of the Code;
 - b. In terms of Section 17 of the Code, from the date of appointment, the powers of the Board of Directors shall stand suspended and the management of the affairs shall vest in the Interim Resolution Professional and the officers and the



managers of the Corporate Debtor shall report to the Interim Resolution Professional, who is enjoined to exercise all powers as are vested with Interim Resolution Professional and strictly perform the duties as such under Section 18 and other relevant provisions of the Code, including taking control and custody of the assets over which the Corporate Debtor has ownership rights, recorded in the balance sheet of the Corporate Debtor etc. as provided in Section 18 (1) (f) of the Code. The Interim Resolution Professional is directed to prepare a complete list of inventory of assets of the Corporate Debtor;

- c. The Interim Resolution Professional shall strictly act in accordance with the Code, all the rules framed thereunder by the Board or the Central Government and in accordance with the Code of Conduct governing his profession and as an Insolvency Professional with high standards of ethics and morals.
- d. The Interim Resolution Professional shall cause a public announcement within three days as contemplated under Regulation 6 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 of the initiation of the Corporate Insolvency Resolution Process in terms of Section 13 (1) (b) of the Code read with Section 15 calling for the submission of claims against Corporate Debtor.
- e. It is hereby directed that the Corporate Debtor, its Directors, personnel and the persons associated with management shall extend all cooperation to the Interim Resolution Professional in managing the affairs of the Corporate Debtor as a going concern and extend all cooperation in accessing books and records as well as assets of the Corporate Debtor;
- f. The Interim Resolution Professional shall after collation of all the claims received against the Corporate Debtor and the determination of the financial position of the Corporate Debtor constitute a committee of creditors and shall file a report, certifying 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 of filing the report of constitution of the committee; and
- g. The IRP shall separately & individually intimate the concerned PF Department, Employee State Insurance Corporation, Income Tax Department, Inspector of Factories, GST/VAT authorities, Registrar of Companies, Karnataka and other



relevant statutory authorities about the commencement of CIRP of the Corporate Debtor and specify the date of service of intimation to abovementioned statutory authorities in the progress report.

h. The Interim Resolution Professional is directed to submit *monthly* progress reports to this Authority regularly.

21. A copy of this order be communicated to all the parties. Learned Counsel for the Petitioner shall deliver a copy of this order to the Interim Resolution Professional forthwith. **The Registry shall also immediately forward a soft copy of this order to the Interim Resolution Professional at, kjvinod05@rediffmail.com.**

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

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