

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Comp. App. (AT) (Ins) No. 159 of 2025
& I.A. No. 639 of 2025

IN THE MATTER OF:

Regional PF Commissioner II Vashi

...Appellant(s)

Versus

**Harish Kant Kaushik Resolution
Professional of Protocol Marine Service Ltd.**

...Respondent(s)

Present:

For Appellant : Mr. Gaurav Verma and Mr. Neeraj Ahirwar,
Advocates.

For Respondent : Mr. Rakesh Gupta, Advocates for Liquidator.

ORDER
(Hybrid Mode)

25.11.2025 Heard Ld. Counsel for the Appellant.

This appeal has been filed against an order dated 26.11.2024 passed by NCLT, Court-I, Mumbai Bench in I.A. No. 5145 of 2024. Application was filed by Regional Provident Fund Commissioner II praying for various reliefs which has been noticed by the Adjudicating Authority in para 2 of the order. Adjudicating Authority heard the parties and partly allowed the application and the application was disposed of. The claim in so far as the payment of damages and interest was not accepted. The appellant aggrieved by the said order has come up in this appeal. The CIRP against the CD commenced on 07.10.2022 and was admitted to liquidation process on 04.10.2023. The claim of the Appellant has been noticed in para 4 of the order, which is as follows:

<i>Dues</i>	<i>Period</i>	<i>Amount</i>	<i>Document</i>
<i>Dues of Provident Fund</i>	<i>January 2021 to December 2023 (up to initiation of Liquidation i.e. 03/12/2023)</i>	<i>4,32,959/-</i>	<i>EO Report Dated 14/11/2023</i>
<i>Damages u/s 14B</i>	<i>April 2011 to July 2019 on remittances</i>	<i>1,79,928/-</i>	<i>14B Order dated 02/12/2019 RRC Dated 26/09/2020</i>
	<i>July 2019 to December 2020 on remittances</i>	<i>1,82,824/-</i>	<i>Order dated 05/02/2024</i>
	<i>January 2021 to November 2023 (date of payment is assumed before the date of initiation of Liquidation i.e. of 03/12/2023)</i>	<i>1,47,052/-</i>	<i>Statement enclose (calculated on receivable dues for period)</i>
<i>Interest u/s 7Q</i>	<i>April 2011 to July 2019 on remittances</i>	<i>93,330/-</i>	<i>7Q order dated 02/12/2019 RRC Dated 26/09/2020</i>
	<i>July 2019 to December 2020 on remittances</i>	<i>96,686/-</i>	<i>Order dated 05/02/2024</i>
	<i>January 2021 to November 2023 (date of payment is assumed before the date of initiation of Liquidation i.e. 03/12/2023)</i>	<i>71,769/-</i>	<i>Statement enclose (calculated on receivable dues for period)</i>
<i>Total</i>		<i>12,04,548/-</i>	

Adjudicating Authority has given reasons for not accepting the claim pertaining to damages and interest in para-6, which is as follows:

“The claim of Rs. 1,82,824/- and Rs. 96,686/-, pertains to damages and interest demanded for delayed remittances for the period July, 2019 to December, 2020 and this Claim has been raised by order dt. 05.02.2024, passed by Regional PF Commissioner - II, Vashi. This Order has been passed after the commencement of Liquidation i.e. 04.12.2023. It is trite law that the claim of debt as on the Liquidation Commencement date has to be settled and no claim can arise from any Order passed after the Liquidation Commencement Date. Accordingly, the said claim is not permissible.”

The perusal of the order indicates that order with respect to interests and damages was passed on 05.02.2024 and the reasons given by the Adjudicating Authority in para 6 cannot be faulted with for not accepting the claim which arose after the liquidation commencement date. The issue raised in this appeal is fully covered by CA (AT) (Ins.) No. 17 of 2025, EPFO Vs. CA Pankaj Sah, decided on 03.09.2025.

We, thus, are of the view that no error has been committed by Adjudicating Authority in partly allowing the claim of the Appellant. There is no merit in the appeal.

The appeal is dismissed.

[Justice Ashok Bhushan]
Chairperson

[Barun Mitra]
Member (Technical)

Abhishek/md