

**IN THE NATIONAL COMPANY LAW TRIBUNAL
MUMBAI BENCH, COURT – III**

**I.A. No. (Liq.) 81 of 2024
In
C.P. (IB) 2476/MB/2018**

Under Section 33(3) read with Section 60(5) of the Insolvency and Bankruptcy Code, 2016 and Rule 11 of the National Company Law Tribunal Rules, 2016.

Janaseva Sahakari Bank Limited, Pune

Having its registered address at:
Plot No. 14, S. No. 112 A,
Hadapsar Industrial Estate,
Hadapsar, Pune,
Maharashtra - 411 013.

.... Applicant

Versus

Ravindra P. Birole,

Having its residential address at:
F – 901, Treasure Park,
Santnagar, Pune,
Maharashtra - 411 009.

... Respondent No.1

**Monitoring Committee for
Implementation of Resolution Plan of
Utech Engineering Works (India)
Private Limited,**

Having its address at:
1-2, Aishwarya Sankul,
Late G.A. Kulkarni Path,
Kothrud, Pune,
Maharashtra - 411 036.

... Respondent No. 2

Neelima Anil Bhat,

Resolution Professional (Discharged) of
M/s. Utech Engineering Works (India)
Private Limited,

Having office at:

401, City Centre,
Opp. Ayurved Rasshala,
Karve Road, Pune,
Maharashtra – 411 004.

... Respondent No. 3

AND

*Under Section 9 of the Insolvency and
Bankruptcy Code, 2016.*

In the matter of:

Premium Transmission Private Limited

.... Operational Creditor

Versus

Utech Engineering Works (India) Private
Limited

.... Corporate Debtor

Order Pronounced on: 07.07.2025

Coram:

Lakshmi Gurung, Member (Judicial)

Hariharan Neelakanta Iyer, Member (Technical)

Appearances:

For the Applicant: Adv. Avinash R. Khanolkar a/w Adv. Surekha Yadav,
Adv. Khushbu Bhanushali

For Respondent: Adv. Chinmay Page i/b Adv. Muralidhar Khadilkar

Per Coram:

1. The present **I.A. No. 81 of 2024** has been filed under Section 33(3) of the Insolvency and Bankruptcy Code, 2016 (**‘Code’**) by Janaseva Sahakari Bank Limited (**‘Applicant’**), the secured financial creditor of M/s Utech Engineering Works (India) Private Limited (**‘Corporate Debtor’**) on 27.07.2024, seeking following reliefs:
 - i. *Admit and Allow the Present Application;*
 - ii. *Pass an Order commencing Liquidation Proceedings against M/s. Utech Engineering Works (India) Private Limited as per the Part I, Chapter III of the Insolvency and Bankruptcy Code, 2016;*
 - iii. *Appoint Shri Rajesh S Shah having Registration Number IBBI/IPA -002/IP -N00592/2018- 19/11881 as Liquidator of M/s. Utech Engineering Works (India) Private Limited as per the S. 34 of the Insolvency and Bankruptcy Code, 2016;*
 - iv. *Fix the Fee of the appointed Liquidator as 1,00,000/- Per month for the said Assignment as mutually decided between the Applicant and the proposed Insolvency Professional;*
 - v. *Allow the appointed Liquidator to represent M/s. Utech Engineering Works (India) Private Limited as per the provisions of S. 35 (1) (k) of the Insolvency and Bankruptcy Code, 2016 before any Court of Law for the institution of proceedings and /or in pending proceedings;*
 - vi. *Direct the dissolved Committee of Creditors of M/s. Utech Engineering Works (India) Private Limited to meet the shortfall, if any, remains there between the Liquidation Cost and actual realised amount from the sale proceeds of M/s. Utech Engineering Works (India) Private Limited;*
 - vii. *Any other order in the interest of justice, equity and good conscience as the Hon’ble Tribunal may think fit.*

Brief Facts: -

2. The Corporate Debtor is a private limited company incorporated on 16.12.1991, under the Companies Act, 1956, with CIN No.: U27110MH1991PTC062977. It is registered with Registrar of Companies at Pune and is engaged in the business of manufacture of basic metals like ferro alloys.
3. On an application filed by Premium Transmission Private Limited under Section 9 of the Code, a Corporate Insolvency Resolution Process (**'CIRP'**) of the Corporate Debtor was commenced vide order of this Tribunal dated 25.06.2019. In pursuance to said Order, Smt. Neelima Anil Bhate was appointed as Interim Resolution Professional of corporate debtor and was later appointed as Resolution Professional (**'RP'**) of the corporate debtor.
4. Respondent No.1, Shri. Ravindra P Birole, is the Successful Resolution Applicant (**'SRA'**). The **'Resolution Plan'** submitted by the SRA was initially rejected by Committee of Creditors (**'CoC'**) of Corporate Debtor in its meeting held on 18.05.2020. However, its subsequent application for reconsideration of resolution plan was allowed by this Tribunal vide order dated 08.11.2020 in I.A. 1061 of 2020. Subsequently, this Tribunal approved the Resolution Plan vide order dated 11.02.2022 in I.A. 364 of 2021.
5. Respondent No.2, is the **'Monitoring Committee'** for Implementation of Resolution Plan of Corporate Debtor. The said committee was appointed to supervise the implementation of the Resolution Plan by virtue of the provisions of the Resolution Plan. Respondent No.2 is added as a proforma party to the application and no prayer is sought against it by the applicant.
6. Respondent No. 3, Smt. Neelima Anil Bhate, is a Resolution Professional (Discharged from duties) of the Corporate Debtor.

Respondent No.3 is added as a proforma party to the application and no prayer is sought against it by the applicant.

7. **Terms of the Resolution Plan**

7.1 The effective date under the resolution plan was 22.02.2022.

7.2 The Resolution Plan, proposed the following payment terms for the stakeholders of corporate debtor: -

i. **Payment towards CIRP costs**

100% of the CIRP cost to be paid in three equal instalments within three months from the effective date.

ii. **Payment to Operational Creditors**

The operational creditors to be paid in priority over payments to financial creditors. 25% of admitted claim to be paid to the operational creditors as full and final settlement of their dues, payable in following manner: -

i. 10% of the admitted claims to be paid within 180 days from effective date;

ii. Balance 15% to be paid during the rotation of business operations over the period of 7 years in 7 equal instalments starting from March 2022.

iii. **Payment to Statutory Creditors**

The Statutory Creditors to be paid 25% of admitted claim, in the following manner: -

i. 10% of the admitted claims to be paid within 180 days from effective date;

ii. Balance 15% to be paid during the rotation of business operations over the period of 7 years in 7 equal instalments starting from March 2022.

iv. **Upfront cash payment to financial creditors — NIL**

v. **Payment to Financial Creditors**

100% payment of Rs. 12,00,00,000/- along with interest at the rate of 11.5% p.a. payable in the manner elaborated as under:

- i. Rs. 50,00,000/- to be paid within 60 days from date of final NCLT order.
- ii. Rs. 1,00,00,000/- to be paid within 14 months from date of final NCLT order.
- iii. Rs. 30,00,000/- to be paid within 18 months from the date of final NCLT order.
- iv. Rs. 10,20,00,000/- to be paid over next 8 years in ballooning structure in following schedule:

Date	Amount (Rs. in Lakhs)
Apr-23	12.00
Jan-24	24.00
Apr-24	30.00
Jan-25	30.00
Apr-25	30.00
Jan-26	42.00
Apr-26	48.00
Jan-27	60.00
Apr-27	72.00
Jan-28	84.00
Apr-28	96.00
Jan-29	123.00
Apr-29	123.00
Jan-30	123.00
Sep-30	123.00
Total	1020.00

v. **Terms for interest payment**

- a. Interest at the rate of 11.50% per annum in the Working Capital Term Loan (WCTL) account post moratorium period of 18 months to be serviced as and when due.
- b. Interest charged and accumulated on WCTL during the moratorium period to be repaid through Funded Interest Term Loan (FITL) at the rate 11.50% per annum.
- c. Interest at the rate of 10% payable towards the outstanding claim amount for CIRP period on WCTL account. In addition to the above that is, July 2019 to March 2021, said interest charged from considering interest rate of 10% amounting to Rs. 1.95 Cr. will be converted or serviced through funded interest term loan account.

vi. **Additional Security:**

- a. Resolution Applicant offered an additional third-party collateral worth of Rs. 3,00,00,000 within 90 days from the date of approval of resolution plan. Third party collateral security to be released upon clearance of total payment of Rs. 7,02,00,000.
- b. Shares of Rs. 2,22,00,000 of Utech Sugar Ltd. to be pledged and offered as security in addition to third party collateral of Rs. 3,00,00,000. Shares pledged will be released upon clearance of total payment of Rs. 4,02,00,000.

- c. Total FITL of Rs. 4,06,00,000 including Rs. 1,95,00,000 to be paid over a period of 5 years in 5 equal bullet instalments starting from October 2023 till October 2027 after transfer of entire interest of 18 months on term loan to FITL. FITL loan will be repaid as per the following schedule.

Date	Amount (Rs. in lakhs)
Oct-23	81.23
Oct-24	81.23
Oct-25	81.23
Oct-26	81.23
Oct-27	81.23
Total	406.15

7.3 It is submitted that the SRA has contravened the following terms of the approved resolution plan:

- i. The entire CIRP cost of Rs. 67,04,255/- was to be paid by 22.05.2022. However, the **SRA** had paid Rs. 50,00,000/- only towards the CIRP cost till 22.05.2022.
- ii. Rs. 50,00,000/- was to be paid to the financial creditor by 24.04.2022. However, SRA failed to make the said payment within the stipulated time. The SRA made the said payment to the applicant on 31.03.2023 and requested the applicant to adjust unpaid portion of CIRP cost from the said payment of Rs. 50,00,000/- on 11.05.2023. After adjustment of Rs.17,04,255/- towards the remaining CIRP cost on 11.05.2023, CIRP cost was fully paid. Thus, instead of Rs. 50,00,000/-, the Applicant only received Rs. 32,95,744/- in violation of terms of approved resolution plan.

- iii. Against the next tranche of Rs. 1,00,00,000/- which was to be paid by 22.04.2023, the SRA made payment of Rs. 50,00,000/- belatedly on 11.05.2023.
 - iv. Third Tranche of payment of Rs. 30,00,000/- was to be paid by 22.08.2023. However, SRA has failed to make this payment.
 - v. Furthermore, SRA also failed to make payments of interests on WCTL and FITL, as well as payments to operational and statutory creditors, as per the payment schedule.
8. As informed to the Applicant, the Monitoring Agent, time and again, asked the SRA about status of implementation of the Resolution Plan, however, the SRA did not even bother to reply.

Submissions by the Applicant: -

9. The Applicant submits several instances where the SRA failed to comply with the payment schedule of approved resolution plan, which is summarised as under:
- i. SRA was required to pay entire CIRP cost of Rs. 67,04,255/- by 22.05.2022 and has only paid Rs. 50,00,000/- towards the CIRP cost to date.
 - ii. SRA failed to make tranche payment to Secured Financial Creditors on 11.05.2023 and 22.08.2023.
 - iii. Furthermore, SRA also failed to make payments of interests on Working Capital Term Loan and Funded Interest Term Loan, as well as payments to operational and statutory creditors, as per the payment schedule.

9.1 **Progress Report**

- i. In regards the order of this Tribunal dated 11.02.2022, approving the resolution plan of SRA, Respondent No. 3 was required to file a progress report on implementation of resolution plan at the end of every quarter.
- ii. It submitted that the monitoring committee could not communicate with SRA regarding implementation of resolution plan, so no further updates were shared with Respondent No. 3.
- iii. As a result, apart from the first progress report filed before this bench on 30.06.2022, no other progress reports have been submitted.
- iv. It is also stated that from a reading first progress report, it is apparent that there were a series of non-compliances in adhering to the payment schedule of CIRP cost and financial creditors.

9.2 **Failure to utilise opportunity to implement the resolution plan**

- i. Due to non-compliance in implementation of resolution plan, the applicant had earlier filed IA 3389 of 2022 to liquidate the corporate debtor.
- ii. Thereafter, SRA opposed the said IA for liquidation and undertook to abide by the terms of the Resolution before this Tribunal.
- iii. In accordance to the undertaking made by SRA, the Applicant was constrained to withdraw the said IA for liquidation.

- iv. The Applicant states that the last contravention of the terms of the Resolution Plan by SRA was in October 2023 wherein it failed to make payment of interests due to financial creditors.
 - v. However, despite undertakings given to this Tribunal, the SRA continued to breach the terms of the Resolution Plan
10. Moreover, it is emphasised that despite numerous attempts of the applicant to reach the SRA, the SRA failed to respond towards the non-compliances of implementation of resolution plan. Therefore, the Applicant preferred an application under section 33(3) of the Code.

Reply by Respondent No. 1/ SRA

11. The Respondent No. 1 filed an affidavit-in-reply dated 31.01.2025 to the said application for liquidation. The contentions raised by the SRA, is briefly dealt as under:
- 11.1 The Corporate Debtor was in the business of sugar machinery manufacturing since 1991. After takeover of the business of corporate debtor, the promoter has been trying to revive the business of Corporate Debtor by way of obtaining various orders from vendors in existing company's name.
 - 11.2 It is pertinent to note that Corporate Debtor has not been operating in the relevant market since the year 2018 i.e. after filing of CP (IB) 2476/MB/2018 under Section 9 of the Code by the one of the Operational Creditor. As a result, the corporate debtor suffered huge loss with respect to its customers/clients and goodwill.

- 11.3 Consequently, despite genuine efforts, the SRA faced considerable challenges in securing new business and meeting necessary expenses, in addition to the repayment terms outlined in the approved resolution plan.
- 11.4 Moreover, the ongoing CIRP has eroded confidence in the Corporate Debtor. Potential partners are hesitant to engage due to fears of non-compliance, unexecuted orders, or funds being tied up in litigation. For these reasons, the Corporate Debtor and the SRA find themselves in a precarious situation, hindering their ability to sustain current operations or expand the business under the name of corporate debtor.
- 11.5 To operate as a machinery manufacturer across India, the Corporate Debtor must obtain approval from the National Federation Corporation, New Delhi, requiring renewal in every three years. Similarly, conducting business in Maharashtra necessitates registration approval from the Commissioner of Sugar, Maharashtra State, also subject to renewal every three years.
- 11.6 Due to the pendency of the CIRP, the Corporate Debtor has been unable to operate its business since 2018. This has resulted in a lack of financial background for three consecutive years, a prerequisite for obtaining or renewing approvals from these agencies.
- 11.7 CIRP Cost and Other Payments
- i. As per the Resolution Plan, SRA in financial year 2022-23 infused Rs. 1,00,00,000/- towards fresh equity for regularizing business operations of corporate debtor.

- ii. All statutory dues, totalling Rs. 42,61,240.30 were paid on 19.08.2022, which was well within the approved period of 180 days from the effective date.
- iii. The Applicant, as sole financial creditor, has determined an exorbitant CIRP cost of Rs. 67,04,255/- . However, the SRA fully paid the CIRP cost on 10.01.2023, leaving no outstanding dues.
- iv. Before paying Rs. 67,04,255/- as CIRP cost, the SRA asked the applicant to reduce the CIRP cost because of the status of the corporate debtor as an MSME unit with lower turnover. However, the applicant did not consider this request and filed an I.A. (Liq.) 3389 of 2022 for liquidation of corporate debtor which was later withdrawn on 13.03.2023 after the payment of CIRP cost by the SRA.
- v. As provided in the Resolution Plan, the SRA paid first instalment of CIRP cost of Rs. 50,00,000/- within 60 days from the effective date. This payment was made in three tranches which is as follows:
 - a. Rs. 25,00,000/- on 22.04.2022
 - b. Rs. 10,00,000/- on 26.04.2022
 - c. Rs. 15,00,000/- on 06.06.2022
- vi. An amount of Rs. 2,42,76,404/- have been repaid towards dues of financial creditors, statutory payments, CIRP cost, electricity bill, salary expenses, security expenses and supplier payment.
- vii. An amount of Rs. 50,00,000/- was paid as the first instalment to Applicant/Financial Creditor on

31.03.2023. Upon receiving this payment, the Applicant informed the SRA of outstanding CIRP costs. In response, the Respondent proposed, on 11.05.2023, that the unpaid portion of the CIRP cost could be adjusted from the Rs. 50,00,000/- already paid.

viii. Accordingly, the Applicant appropriated Rs. 17,04,255/- towards the remaining CIRP Cost, thus fully settling the CIRP Cost as of that date. Out of the Rs. 50,00,000/- due by 24.04.2022, an amount of Rs. 32,95,744/- was consequently satisfied towards the Applicant's first instalment as per the approved Resolution Plan.

ix. Despite the challenging business environment faced by the corporate debtor, the SRA paid Rs. 50,00,000 towards the second tranche on 11.05.2023 to the applicant. Thus, demonstrating clear willingness and intention of SRA to comply with the terms and conditions of the resolution plan.

x. The SRA paid a substantial amount to the financial creditor, which included the CIRP cost.

12. In light of the given circumstances, the SRA has made substantial efforts to comply with the terms and conditions of the resolution plan and has not intentionally contravened them. Due to unexpected and unforeseen circumstances, SRA is facing difficulties in re-paying dues of both financial and operational creditors as per the resolution plan.

OBSERVATIONS/FINDINGS

13. Heard the learned counsel for the parties and perused the record.
14. This is an application filed u/s 33(3) of the IBC, 2016 seeking liquidation order and appointment of liquidator, based on the alleged inability of the Successful Resolution Applicant to make payments and adhere with the terms of the Resolution Plan which was duly approved by this Tribunal.
15. As narrated above, it is undisputed fact that the SRA has not been able to fully implement the resolution plan as approved by this Adjudicating Authority vide order dated 11.02.2022. The SRA in its reply has not denied the terms of the resolution plan as stated by the applicant and the fact that the payment terms of the resolution plan have not been fully adhered to. Furthermore, SRA also submitted an explanation that due to difficulties in carrying out the business of the corporate debtor, it has not been able to fully comply with the terms of the resolution plan.
16. At this stage, we would like to refer section to 33 (3) and (4) of IBC:

“33. Initiation of liquidation. -

(1).....

(2).....

(3) *Where the resolution plan approved by the Adjudicating Authority under section 31 or under sub-section (1) of section 54L, is contravened by the concerned corporate debtor, **any person other than the corporate debtor, whose interests are prejudicially affected by such contravention, may make an application to the Adjudicating Authority for a liquidation order** as referred to in sub-clauses (i), (ii) and (iii) of clause (b) sub-section (1).*

*(4) On receipt of an application under sub-section (3), if the Adjudicating Authority determines that the corporate debtor has contravened the provisions of the resolution plan, it shall pass a liquidation order as referred to in sub-clauses (i), (ii) and (iii) of clause (b) of sub-section (1).
...xxx”*

(Emphasis Provided)

17. In view of the facts and circumstances discussed above and in view that the payments to the financial creditor have not been made as per the stipulated time schedule, we hold that the resolution plan approved by the Adjudicating Authority is contravened by the corporate debtor under the control of SRA.
18. The Supreme Court’s landmark ruling in ***Arcelormittal India versus Satish Kumar Gupta, 2018 SCCOnline SC 1733***, decided on 04.10.2018 clarified that liquidation under Section 33 can be triggered not just by failure to get a plan, but also **if a confirmed plan is breached.**
19. The Hon’ble Supreme Court in a recent judgment titled as ***Kalyani Transco Vs. M/S. Bhushan Power and Steel Ltd. & Ors, 2025 SCC Online SC 1010***, decided on 02.05.2025 after referring to the its earlier judgment in the case of ***State Bank of India and Others Vs. Consortium of Murari Lal Jalan and Florian Fritsch and Another, 2024 SCCOnline SC 3187***, decided on 07.11.2024, has held:

“xxx

82.Thus, it is quite clear that merely because the Code is silent with regard to the phase of implementation of the Resolution Plan by the Successful Resolution Applicant, neither the Tribunal nor the Courts should give excessive leeway to the Successful Resolution Applicant to act in flagrant violation of the terms of the Resolution Plan or in a lackadaisical manner. xxx

It may be noted that any contravention of the terms of the approved Resolution Plan, by any person on whom such plan is binding under Section 31, is liable to be prosecuted and punished under sub-section (3) of Section 74 of the IBC. It is also further required to be noted that in view of Section 33, where the Adjudicating Authority, before the expiry of the insolvency resolution process period or the maximum period permitted for completion of corporate insolvency resolution process under Section 12, does not receive a Resolution Plan under Sub-section (6) of Section 30; or rejects the Resolution Plan under Section 31 for the non-compliance of the requirements specified therein, it has to pass an order requiring the Corporate Debtor to be liquidated in the manner as laid down in Chapter III of the IBC.

xxx”

20. In view of the above judgment(s), for any contravention in resolution plan by the corporate debtor, no leeway can be given to the SRA/corporate debtor and it is mandatory on the Adjudicating Authority to pass liquidation order under section 33(4) of the IBC. Therefore, **IA No. 81 of 2024 in CP (IB) No. 2476 of 2018** is a fit case for liquidation and is ordered as follows:

ORDER

21. The Application is allowed. The Corporate Debtor, **M/s. Utech Engineering Works (India) Private Limited**, shall be liquidated in the manner as laid down in Chapter-III of Part-II of the Code.
- a. As per the decision CoC, we hereby appoint **Shri. Rajesh S Shah**, having Registration No. **IBBI/IPA-002/IP-N00592/2018-19/11881** having e-mail id: rsshah27@hotmail.com, as per Section 34(4) of the Code, as the Liquidator of **“M/s. Utech Engineering Works (India) Private Limited”** to conduct liquidation process. The Insolvency Professional has given its written consent dated 18.12.2023 and further we note from the

IBBI website that validity of Authorization of Assignment (AFA) is up till 31.12.2025.

- b. The Liquidator shall be paid, in accordance with Regulation 39D of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016.
- c. The Moratorium declared under Section 14 of the IBC 2016 shall cease to operate from the date of this order. A fresh moratorium shall commence under Section 33(5) of IBC.
- d. The Liquidator is directed to proceed with the process of liquidation as laid down under Chapter III of the Part II of Insolvency and Bankruptcy Code, 2016 and the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016.
- e. The Corporate Debtor shall submit a Preliminary Report to the Adjudicating Authority within seventy-five days from the liquidation commencement date as per Regulation 13 of the Insolvency and Bankruptcy (Liquidation Process) Regulations, 2016.
- f. The Liquidator shall comply with the Liquidation Regulations and accordingly submit Progress Reports as per Regulation 15 of the IBBI (Liquidation Process) Regulations, 2016; and shall further apprise the Bench about the Liquidation Process of the Corporate Debtor.
- g. This order shall be deemed to be a notice of discharge to the officers, employees and the workmen of the Corporate Applicant, except when the business of the Corporate Applicant is continued during the liquidation process by the liquidator as per Section 33(7) of the IBC.

- h. Subject to Section 52 of the Code no suit or other legal proceedings shall be instituted by or against the Corporate Debtor save and except the liberty to the liquidator to institute suit or other legal proceeding on behalf of the Corporate Debtor with prior approval of this Adjudicating Authority.
- i. All powers of the Board of Directors, Key Managerial Personnel and partners of the Corporate Debtor shall cease to have effect and shall be vested in the Liquidator.
- j. The Liquidator shall exercise the powers and perform duties as envisaged under Sections 35 to 50 and 52 to 54 of Chapter III Part-III of the Code read with the Liquidation Process Regulations.
- k. All persons connected with the Corporate Debtor shall extend all assistance and cooperation to the Liquidator as will be required for managing its affairs.
- l. The above order takes care of prayers (i) to (iv). As far as prayer (v) is concerned it is pre-matured and without any specific details. The Liquidator is at liberty to approach this Tribunal as and when the need may arise. The Liquidator need to separately request for prayer (v) as presently this application is filed by the Secured Financial Creditor of the corporate debtor.
- m. As far as prayer (vi) is concerned, it is left to the CoC to take decision which does not need any direction from this Tribunal.
- n. Registry shall furnish a copy of this Order to:
 - i. Insolvency and Bankruptcy Board of India, New Delhi;
 - ii. Regional Director (Western Region), Ministry of Corporate Affairs, e-mail id: rd.west@mca.gov.in;

- iii. Registrar of Companies – Maharashtra,
e-mail id: roc.mumbai@mca.gov.in;
- iv. Erstwhile Interim Resolution Professional,
Ms. Neelima Anil Bhate,
e-mail id: neelima_bhate@yahoo.com
- v. Janaseva Sahakari Bank Limited, Pune
e-mail id: shirish.polekar@janasevabankpune
- vi. Liquidator,
Shri. Rajesh S Shah,
e-mail id: rsshah27@hotmail.com

22. The Registry is directed to send copy of the order via e-mail forthwith to above the parties.

23. A certified copy of this order may be issued, if applied by the concerned parties upon the compliance of all necessary formalities.

24. Accordingly, I.A. No. 81 of 2024 stands **disposed of**.

Sd/-

HARIHARAN NEELAKANTA IYER
Member (Technical)

Sd/-

LAKSHMI GURUNG
Member (Judicial)