

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Company Appeal (AT) (Ins) No. 506 of 2026 &
I.A. No. 1960 of 2026

IN THE MATTER OF:

**Efficax Resolution Professionals Pvt. Ltd.
Liquidator of Siddharth Natural Food Resources
Pvt. Ltd.**

...Appellants

Versus

**The Regional Provident Fund Commissioner-II
(Recovery) Employees' Provident Fund Organisation
(EPFO)**

...Respondents

Present:

For Appellant : Counsel Appeared but presence not marked.

For Respondents :

O R D E R
(Hybrid Mode)

23.03.2026: **I.A. No. 1960 of 2026**

One day delay in filing the appeal is condoned. I.A. No. 1960 of 2026 is allowed.

CA (AT) (Ins) No. 506 of 2026

- 2.** Heard counsel for the appellant.
- 3.** This is an appeal filed against the order dated 13.01.2026 passed by NCLT in IA No.5603/2025 which application was filed by the Liquidator praying for refund from EPFO. Adjudicating Authority by the impugned order has rejected the application.
- 4.** Ld. Counsel for the appellant submits that there was no separate account maintained for EPFO dues and the erstwhile Liquidator has admitted

the claim and there no balance sheet of corporate debtor was prepared after 2010-11.

5. We have heard the counsel for the appellant and perused the records.

6. The Adjudicating Authority has noticed that during the liquidation proceedings EPFO submitted its computation in respect of its claim and such computation was admitted by Liquidator and according a payment of Rs. 20,07,247/- was made to EPFO Department by its erstwhile Liquidator. The application has been filed by the new Liquidator claiming for refund. We are of the view that, when the claim was admitted by the erstwhile Liquidator and amount was paid and no objection was raised with respect to admission or payment, it was not open for the new Liquidator to file an application for refund.

7. Counsel for the appellant submitted that they have also sent notice to the EPFO Department. Giving of notice is not relevant when claim was admitted in the liquidation proceeding and payment was made, it was not open for the new Liquidator to file an application for refund. The admission of claim was never questioned by anyone before the Adjudicating Authority. We thus do not find any error in the order impugned. Appeal is *dismissed*.

**[Justice Ashok Bhushan]
Chairperson**

**[Barun Mitra]
Member (Technical)**

harleen/MD