



NCLT Cuttack Bench
TP(IB) No. 1/CB/2022
IN
CP(IB) No. 16/KB/2022

**NATIONAL COMPANY LAW TRIBUNAL
CUTTACK BENCH**

**TP(IB) No. 1/CB/2022
In
CP(IB) No. 16/KB/2022**

(Under Section 7 of the Insolvency and Bankruptcy Code, 2016 r.w. Rule 4 of the Insolvency and Bankruptcy (Application to Adjudicating Authority Rules, 2016.)

In the Matter of:

State Bank of India

Corporate Office: State Bank Bhavan,
Madame Canal Road, Nariman Point,
Mumbai, Maharashtra-400021.

Branch Office: Stressed Assets Resolution Group
Commercial-III Branch, 112-115,
1st Floor, Tulsiani Chambers,
Free Press Journal Marg,
Nariman Point, Mumbai-400021

..... **Financial Creditor/Applicant**

Versus

Abhijeet Infrastructure Limited

FE-83, Sector-III Salt Lake City,
Ground Floor,
Kolkata-700106

..... **Corporate Debtor/Respondent**

Order Pronounced on: 31.01.2025

**Coram: DEEP CHANDRA JOSHI, MEMBER (JUDICIAL)
KAUSHALENDRA KUMAR SINGH, MEMBER (TECHNICAL)**

PRESENT:

**FOR THE APPLICANT: SUBRAT MISHRA (ADVOCATE)
FOR THE RESPONDENT: SOURITRA GANGULY (ADVOCATE)**

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ORDER

1. That the present application was filed on 29.12.2021 by State Bank of India (**herein referred to as Applicant**) under Section 7 of the Insolvency and Bankruptcy Code, 2016 (**'CODE'**) read with Rule 4 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016 at Kolkata Bench bearing CP(IB) No. 16/KB/2022 and subsequently the matter was transferred to Cuttack Bench bearing TP(IB) No. 1/CB/2022 for initiation of Corporate Insolvency Resolution Process (CIRP) against Abhijeet Infrastructure Limited (**herein referred to as Respondent**) for the default amount of Rs.318,01,65,339.67/- consisting principal amount of Rs.141,40,58,280.60/- and interest of Rs. 176,61,07,059.07/- and the date of default as per applicant is 10.01.2019.

2. In the present case, after the matter was part heard, the Applicant has filed an I.A.(IB) No. 127/CB/2023 to amend the date of Default in Part- IV of the Application to 10.01.2019 which was earlier mentioned as 30.04.2014 and in response to the same, Respondent had filed an I.A. No. 187/CB/2023 praying to reject the same. This Tribunal vide order dated 08.08.2023 had allowed the amendment application which was challenged by the Respondent before Ld. NCLAT. Whereas Ld. NCLAT upheld the order passed by this Tribunal and allowed Respondents to file additional reply to the amended portion of application. Then the Respondent preferred an appeal against the NCLAT order dated 02.11.2023 before the Hon'ble Supreme Court wherein the apex court upheld the order of Learned NCLAT and directed this Tribunal to decide the matter on merit. The Hon'ble Supreme Court also directed this Tribunal to adjudicate the point of limitation afresh on the ground that, this Tribunal should adjudicate on the point of limitation while hearing the main petition and not while deciding an application filed seeking amendment of the petition.

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3. The averments made by the Financial Creditor/Applicant in its application and as argued by the learned counsel are summarized as under:

(i) The Corporate Debtor is a company incorporated under the Companies Act, 1956, being registered under the Registrar of Companies, Kolkata and is involved in the retail trade of new goods in specialized stores.

(ii) The Corporate Debtor availed credit facilities from State Bank of India, Corporate Finance Branch, Mumbai for DRI and CPP Plant & coal mine development project work at District-Saraikela Kharswan, Jharkand.

(iii) The Corporate Debtor approached the Financial Creditor for financial assistance to cover up his project cost. Then the Financial Creditor vide Sanction Letter dated 11.06.2010 executed a term loan agreement vide dated 18.10.2010 between them and upon such request Financial Creditor grant the loan for an aggregate principal amount not exceeding Rs. 125,00,00,000 (Rupees One Hundred and Twenty-Five Crores Only).

(iv) Further, the State Bank of Hyderabad and the State Bank of Bikaner and Jaipur both extended financial facility to Corporate Debtor to the tune of Rs. 40,00,00,000 (Rupees Forty Crores only) vide sanction letter dated 29.11.2010 and 16.05.2011 respectively. After that State Bank of Hyderabad and State Bank of Bikaner and Jaipur merged with State Bank of India w.e.f 31.03.2017.

(v) Thereafter, the Financial Creditor had executed various deeds, documents, and agreements from time to time with the borrower to avail credit facility. but due to failure to pay regular installments and the debt was classified as Non-Performing Assets on 30.04.2014.

(vi) After the loan account was declared as NPA, the Corporate Debtor acknowledged the debt in its Balance sheets and Income

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Tax Returns and the financial statement of the Corporate Debtor for the financial year ended 31.03.2016.

(vii) Then on 04.03.2016 and 09.05.2016 proceeding was initiated under Section 13(2) of SARFAESI Act, 2002 i.e., Demand Notice issued by State Bank of India and SBICAP Trustee upon the Corporate Debtor to pay the outstanding amount as on the date of such notice.

(viii) The Financial Creditor had issued a show cause notice dated 16.05.2019 against the Corporate Debtor to make submission in writing within 30 days from the date of receipt of the letter as why his name should not be included in the name of willful defaulters as per RBI guidelines and after that Section 13(4) of SARFAESI Act on dated 19.08.2019 initiated against Corporate Debtor by SBICAP Trustee.

(ix) An application under Section 19 of the RDDBFI Act, 1993 was filed on 03.06.2016 before Ld. DRT, Nagpur, being OA No. 412/2016 and on 04.12.2018 an order was passed by the Ld. DRT and on 10.01.2019 a recovery certificate was issued by the Ld. DRT against the Corporate Debtor.

(x) The period of limitation to file this application is 3 years from the date of default which in this case is the date of the issue of recovery certificate i.e. 10.01.2019, hence the time limit to file this application was supposed to end on 10.01.2022 but the period from 15.03.2020 to 02.10.2021 was excluded in computing the period of limitation for initiation of the proceedings pursuant to the order of Hon'ble Supreme Court. Hence, 30.07.2023 was the last date for filing the present petition and the said petition was filed within the limitation period.

(xi) The debt amounting to Rs. 318,01,65,339.67/- (Rupees Three Hundred and Eighteen Crores One Lakh Sixty-Five Thousand Three Hundred and Thirty-Nine and Sixty-Seven Paise Only) is due by the Corporate Debtor as he is unable to pay.

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Therefore, it is just and equitable to initiate Corporate Insolvency Resolution Process against the Corporate Debtor.

4. The averments made by the Corporate Debtor/Respondent in its reply and additional reply and as argued by the learned counsel are summarized as under:


(i) The said loan in issue was extended to the respondent by a consortium of banks led by the applicant for erecting 0.4 MTPA DRI 60 MW power plant at Saraikela, Jharkhand. The project site was regularly inspected by the representatives of the consortium banks and a Lenders Independent Engineer (LIE) was appointed by the applicant to track the timely progress of the project. The reports submitted during survey visits by the bank's representatives and the progress report filed by the LIE clearly indicated that the project was being carried out in a timely manner, with around 49% of work being completed by September 2012.

(ii) In 2012 CBI lodged an FIR against one Jas Infrastructure and Private Limited in relation to allocation of coal mines. The said company incidentally forms part of a group to which the respondent belongs and due to which even though the respondent is a distinct legal entity and were neither arrayed in the FIR, the banks stopped disbursing loan to the respondent, which affected the progress of the project. Furthermore, after facing financial difficulties, the respondent to ensure smooth completion of the project decided to change the management and hence a takeover proposal was submitted by one Uttam Galva Limited but the same was declined by the consortium of banks after keeping it pending for 5 months.

(iii) In 2012 based on the direction Hon'ble Supreme Court all mines' allocations were cancelled which included mines allocated to the respondent, which affected the financials of the respondent severely, even then every effort was made by the respondent to

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ensure smooth completion of the project. In pursuance of that a takeover proposal was submitted by one OPG group and the same was rejected by the consortium. The applicant bank and other banks of consortium by their arbitrary actions strangled a viable project and it is because of the arbitrary actions of the banks that the respondent was not able to complete the project and generate subsequent revenue out of it, for which loan was undertaken and hence failed to repay the loan.

(iv) The application filed by the Financial Creditor is not maintainable and it is liable to be rejected at outset as the date of default has not been substantiated accordingly to conclusively determine the date of default. The Financial Creditor had suppressed and concealed the material facts for which the present petition is liable to be dismissed.


(v) At the time of arguments, the date of default as mentioned in Part- IV of the application by the Financial Creditor was 30.04.2014. But the Financial Creditor made every endeavor to demonstrate that the date of default was on and from the date of passing of the judgment and order dated 04.12.2018 by Ld. DRT, Nagpur but no copy of such order was brought on record Hence, the application is required to be dismissed.

(vi) Then, the Financial Creditor on 12th April, 2023 via email served a copy of the amendment application being IA(IB) No. 127/CB/2023 to the Corporate Debtor but it was objected by the Corporate Debtor

(vii) The Financial Creditors sought amendments when the final arguments of the Financial Creditor were concluded and substantial arguments were made by the Corporate Debtor. At this juncture when it appeared that this Ld. Tribunal found merit in the Corporate Debtor's submission, the financial Creditor sought for amendments which clearly highlights that the same was an afterthought conduct of the Financial Creditor.

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(viii) Part IV of the amended application had alternatively proceeded to rely on three dates of default, which is impermissible as the Section 7 application form and does not permit the Financial Creditor to rely on several dates of default which was done by the Financial Creditor in the amendment application.

(ix) The Financial Creditor relied on the first date of default as on 30.04.2014 which was the date of NPA and the application was filed on 29.12.2021 renders that the application barred by limitation. Then the financial Creditor alternatively argued 04.12.2018 to be the date of default, the date on which *ex-parte* order was passed by the Ld. Debt Recovery Tribunal.

(x) The order was passed on 04.12.2018 and the application under Section 7 of Code was filed on 29.12.2021 which clearly shows that on and from the date of passing of the judgment and the filing of the application clearly depict that the time for filing the said application was barred by limitation. The amendment application to amend the form makes out a new case and a new cause. So, accordingly the said amendment ought not to be considered, as a new case and a new cause both are disjunctive issues which are presently required to be considered by this Ld. Tribunal.

(xi) The total claim amount under Part-IV inclusive of interest as on 02.12.2021 is Rs.318,01,65,339.67/- calculated from the date of NPA and, in that case the ordered amount in terms of the judgment dated 04.12.2018 of Ld. DRT is completely different from that which has been sought for under part- IV of the application and the amended application.

(xii) The object of the Insolvency & Bankruptcy Code, is not to permit the Financial Creditor to amend its foundational pleadings as and when it pleases, especially at the stage of arguments of the matter when the Corporate Debtor had proceeded to argue that the said purported application is barred by limitation.

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5. The averments made by the Financial Creditor/Applicant in its rejoinder and as argued by the learned counsel are summarized as under:

(i) There has been no concealment or suppression of anything of relevant or material facts or that the financial creditor is misleading this Ld. Tribunal.

(ii) The classification of the account as NPA on 30.04.2014 or thereafter was made in accordance with the guideline of RBI. The Financial Creditor in its averment of Section 7 application had substantiated the date of default and hence this Ld. Tribunal should not adjudicate on the premise that there is no specific averment in the original application with respect to the date of default.

(iii) The date of issue of the Recovery Certificate i.e. 10.01.2019 is the new date of default because a new cause of action arose as the debt was due and payable. The Corporate Debtor had filed an application in Ld. DRT to recall the order dated 10.01.2019 but the recall application is devoid of merit and still stands pending.

(iv) The failure on the part of the Corporate Debtor to pay the interest in accordance with the sanction shows that the default was committed by them. The documents evidenced the same in the statement of account and the same was also conveyed by letters and meetings held with them from time to time.

Due to non-adherence to the financial discipline and non-payment of interest, the account of the Corporate Debtor turned NPA in accordance with the RBI guidelines. From the sanction letters issued by the bank and the following agreements, it would be evident that the Corporate Debtor had availed financial facilities for construction of the plant but the same was not constructed by them. The Financial Creditor submits that the date of default mentioned in Part-IV is not erroneous or there has

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not been any inadequate disclosure as alleged by the Corporate Debtor.

(v) The recovery certificate does not entail any benefit to the Financial Creditor as alleged by the respondent or that there is no acknowledgment in writing for the interregnum period or that the recovery certificate was issued without putting the Corporate Debtor under proper notice.


(vi) The period of limitation in the present case is based on the recovery certificate which will extend the period of limitation. Hence, the application filed under section 7 IBC is within limitation

6. We have heard the Learned Counsel for the applicant as well as the respondent and perused the materials available on record. The respondent has contended that the application is barred by limitation. It is observed that in Part IV of the main application the date of default was mentioned to be 30.04.2014 which was amended by the Financial Creditor and approved by this tribunal vide order dated 08.08.2023. The applicant after amending the application stated that that the date of default shall be held to be "Alternatively on 4th December 2018 and/or 10th January 2019". These two dates pertain to the order of the Ld. DRT and the date of issuance of the recovery certificate respectively.

7. Further, the Respondent had filed another application to stay the further proceeding in TP(IB) No. 1/CB/2022 (i.e., the present application) as the Respondent had filed an application bearing MA No. 04 of 2022 in Ld. DRT to recall the ex-parte order dated 04.12.2018 passed by the Ld. DRT of which adjudication proceedings are still pending before there and this Ld. Tribunal had rejected the said application vide order dated 04.10.2024 by observing that as the code itself is the time bound resolution process therefore the proceedings before this Tribunal cannot be kept in abeyance due the pendency of the proceedings before the Ld. DRT.

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8. Now the question before us is whether the amended date of default allowed by this Ld. Tribunal on the basis of recovery certificate can be taken into consideration to compute the period of limitation. This Adjudicating Authority *vide* its Order dated 08.08.2023 in I.A. No. 127/CB/2023 had allowed the Applicant's Application to amend the date of default from 30.04.2014 to 10.01.2019 i.e., the date of recovery certificate issued by the Ld. DRT. At this juncture, to adjudicate upon the issue as to whether the period of limitation is to be computed on the basis of the Recovery Certificate, it is pertinent to refer to the following case laws: -

(i) Kotak Mahindra Bank Vs. A Balakrishna and anr (2022) 9 SCC 186

55. Having held that a liability in respect of a claim arising out of a recovery certificate would be a 'financial debt' within the ambit of its definition under clause 8 of section 5 IBC as a natural corollary thereof, the holder of such recovery certificate would be a financial creditor within the meaning of clause 7 of Section 5 IBC. As such, such a "person" would be a "person" as provided under Section 6 IBC who would be entitled to initiate the CIRP.

(ii) Orator Marketing Pvt. Ltd Vs. Samtex Designz Pvt. Ltd. (2023) 3 SCC 753

31. At the cost of the repetition, it is reiterated that the trigger for initiation of the corporate insolvency resolution process by financial creditor under section 7 IBC is the occurrence of default by the Corporate Debtor. "Default" means nonpayment of debt in whole or part when the debt has become due and payable and the debt means a liability or obligation in respect of a claim which is due from any person and includes financial debt and operational debt. The definition of debt is also expansive and the same includes, inter alia, financial debt. The definition of "financial debt" in section 5(8) of IBC does not

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expressly include an interest free loan. "Financial debt" would have to be construed to include interest free loan advances to finance the business operation of a corporate body.

(iii) Innoventive Industries Ltd Vs. ICICI Bank and anr (2018)1SCC407

30. On the other hand, as we have seen, in the case of a corporate debtor who commits a default of a financial debt, the adjudicating authority has merely to see the records of the information utility or other evidence produced by the financial creditor to satisfy itself that a default has occurred. It is of no matter that the debt is disputed so long as the debt is "due" i.e., payable unless interdicted by some law or has not yet become due in the sense that it is payable at some future date. It is only when this is proved to the satisfaction of the adjudicating authority that the adjudicating authority may reject an application and not otherwise.

A perusal of the aforementioned judgments makes it conspicuous that a claim arising out of a recovery certificate would be a 'financial debt' within the ambit of its definition under clause 8 of section 5 IBC. Thus, in the instant case, the Recovery Certificate dated 10.01.2019 shall constitute a financial debt under the Code. Further, after the issuance of the Recovery Certificate by the Ld. DRT, the cause of action arising from the default committed on 30.04.2014 had already extinguished and has merged with the new cause of action that arose with the issuance of the Recovery Certificate dated 10.01.2019. Thus, the initial cause of action arising on 30.04.2014 i.e., the date of NPA, has merged with the Recovery Certificate dated 10.01.2019 issued by the Ld. DRT. Further, it is also noted that the Corporate Debtor has acknowledged the existence of debt in the balance sheet dated 31.03.2016 from which it is evident that after the date of NPA i.e., 30.04.2014, the Corporate Debtor had acknowledged his debt towards the Financial Creditor.

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Therefore, we are of the opinion that in the instant case, the limitation has to be computed from the date of Recovery Certificate i.e., 10.01.2019. The instant Application has been filed on 29.12.2021 which is within the prescribed period of limitation i.e., 3 years, from the date of issuance of the Recovery Certificate. Hence, the instant Application has been filed within limitation period as per Article 137 of Limitation Act, 1963.


9. At this juncture it is pertinent to refer to Section 7 of the Code which clarifies that the Adjudicating Authority upon being satisfied that the default of financial debt has occurred, may order for initiation of CIRP of the Corporate Debtor. The key ingredients of an Application filed under Section 7 of the Code are: (i) there has to be a financial debt and; (ii) there must be a default in repayment of the financial debt. Hence, the Applicant must establish that there is a financial debt and that a default has been committed in respect of that financial debt by the Corporate Debtor. While dealing with an application under section 7, the Adjudicating Authority is not required to consider the question of the dispute between the parties as long as the 'debt' and 'default' is proved.

10. In the instant case, there is no dispute that the Corporate Debtor has availed loan facilities from the Financial Creditor. The same is also corroborated by the Recovery Certificate and the proceedings before the learned DRT. Thus, the existence of the first ingredient i.e. financial debt is nowhere in dispute among the parties. Further, the account of the Corporate Debtor was declared as NPA on 30.04.2014 and consequently, the Ld. DRT had issued a Recovery Certificate dated 10.01.2019. Thus, it becomes apparent that the Corporate Debtor had defaulted in meeting its debt obligations.

11. In view of the discussion on the proposition of law entailed in the preceding paragraphs and considering the circumstances of the case; we find that the Petition filed under Section 7 of the Code ought to be

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accepted. In our considered view, the debt and default were adequately demonstrated by the Applicant in the instant case and the same is supported by the records. Further, the default is above the threshold limit of Rs. 1 crore. This is a case where all the pre-requisites for filing a Section 7 stood fulfilled thus the Adjudicating Authority is inclined to admit the Corporate Debtor into CIRP for having defaulted in repaying a financial debt which was above the threshold limit. Consequently, the present petition was admitted. which makes this application clearly within the limitation period.

12. The Petitioner has proposed the name of IRP Mr. Satish Gupta having Registration No. IBBI/IPA-001/IP-P00023/2016-17/10056 and E-mail ID- satishg19@outlook.com residence at Flat No. 17012, Building No-17, Phase-II, Kohinoor City, Kurla (W), Mumbai. There is nothing in record to show that any disciplinary proceeding is pending against the proposed IRP. This application is defect free.

13. We, therefore, consider it a fit case for admitting the petition, and for initiation of the Corporate Insolvency Resolution Process in respect of the Corporate Debtor i.e., Abhijeet Infrastructure Limited.

14. In view of the aforesaid observations, we hereby admit the petition and pass the following orders: -

i. The Petition bearing TP (IB) No. 1/CB/2022 filed by State Bank of India under Section 7 of the Code read with rule 4(1) of the Insolvency & Bankruptcy (Petition to Adjudicating Authority) Rules, 2016 for initiating CIRP against **ABHIJEET INFRASTRUCTURE LIMITED** [CIN: **U27108WB1984PLC170097**], the Corporate Debtor, is **ADMITTED**.

ii. The moratorium under section 14 of the Insolvency and Bankruptcy Code, 2016 is declared for prohibiting all of the following in terms of section 14(1) of the Code -

a) *the institution of suits or continuation of pending suits or proceedings against the corporate debtor including execution of any judgment, decree or order in*

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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.

iii. The order of moratorium shall have effect from the date of this order till the completion of the Corporate Insolvency Resolution Process until this Adjudicating Authority approves the Resolution Plan under sub-section (1) of section 31 or passes an order for liquidation of Corporate Debtor under section 33 of the Insolvency & Bankruptcy Code, 2016, as the case may be.

iv. As proposed by the Financial Creditor **Mr. Satish Gupta** having Registration No. **IBBI/IPA-001/IP-P00023/2016-17/10056** and Email Id: satish19@outlook.com residence at Flat No.17012, Building No-17, Phase II, Kohinoor City, Kurla(W), Mumbai-400070 is hereby appointed as Interim Resolution Professional (IRP) of the Corporate Debtor to carry out the functions as per the Code, subject to his possessing a valid Authorization for Assignment (AFA) in terms of 7A of the Insolvency and Bankruptcy Board of India (Insolvency Professional) Regulations, 2016.

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v. The IRP so appointed shall make a public announcement of initiation of Corporate Insolvency Resolution Process (CIRP) and call for submission of claims under Section 15 as required by section 13(1) (b) of the Code.

vi. The supply of essential goods or services to the corporate debtor, if continuing, shall not be terminated, or suspended, or interrupted during the moratorium period. The corporate debtor to provide effective assistance to the IRP as and when he takes charge of the assets and management of the corporate debtor

vii. The IRP shall perform all his functions as contemplated, *interalia*, by sections 17, 18, 20 & 21 of the Code. It is further made clear that all personnel connected with Corporate Debtor, its Promoter or any other person associated with management of the Corporate Debtor are under legal obligation under section 19 of the Code extending every assistance and co-operation to the Interim Resolution Professional. Where any personnel of the Corporate Debtor, its Promoter or any other person required to assist or co-operate with IRP, do not assist or co-operate, the IRP is at liberty to make appropriate application to this Adjudicating Authority with a prayer for passing an appropriate order.

viii. The IRP shall be under duty to protect and preserve the value of the property of the 'Corporate Debtor' and manage the operations of the Corporate Debtor as a going concern as a part of obligation imposed by section 20 of the Insolvency & Bankruptcy Code, 2016.

ix. The IRP/RP shall submit to this Adjudicating Authority periodical reports concerning the progress of the CIRP in respect of the Corporate Debtor.

x. The Financial Creditor shall deposit a sum of ₹2,00,000/- (Two Lakh only) within two weeks from the date of

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receipt of this order for the purpose of smooth conduct of Corporate Insolvency Resolution Process (CIRP) and IRP to file proof of receipt of such amount to this Adjudicating Authority along with First Progress Report. Subsequently, IRP may raise further demands for Interim funds, which shall be provided as per Rules.

xi. In terms of section 7(7)(a) of the Code, the Registry is hereby directed to communicate a copy of this order to the Financial Creditor, Corporate Debtor and to the Interim Resolution Professional and the concerned Registrar of Companies, within seven (7) working days and upload the same on website immediately after pronouncement of the order.

xii. The IRP shall also serve a copy of this order to the various departments such as Income Tax, GST, State Trade Tax, and Provident Fund etc. who are likely to have their claim against Corporate Debtor as well as to the trade unions/employee's associations so that they are informed of the initiating of CIRP against the Corporate Debtor timely.

xiii. The commencement of the Corporate Insolvency Resolution Process shall be effective from the date of this order

xiv. The Resolution Professional shall submit his periodic reports before this Adjudicating Authority as per rules.

xv. Certified Copy of this order may be issued, if applied for, upon compliance with all requisite formalities.

xvi. File be consigned to records.

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KAUSHALENDRA KUMAR SINGH
Member (Technical)

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DEEP CHANDRA JOSHI
Member (Judicial)

(Subrat Kumar Singh, LRA)