

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL
AT CHENNAI
(APPELLATE JURISDICTION)**

IA No. 1106 / 2022

in

Company Appeal (AT) (CH) (INS.) No. 436 / 2022

**(Under Proviso to Section 60 (2) of the Insolvency and Bankruptcy
Code, 2016, read with Rule 22 of the National Company Law
Appellate Tribunal Rules, 2016, praying for Condonation of Delay)**

In the matter of:

M/s. SFO Technologies Pvt. Ltd.

Plot No. 2, Cochin Special Economic Zone,
Kakkanad,
Cochin – 682 037

**..... Petitioner/Appellant/
Operational Creditor**

v.

M/s. Vanu India Private Limited

Registered Office at:
Vaswani Presidio, Sy. No. 84 / 02,
Unit Nos. 102 and 103, 1st Floor,
Panathur Main Road,
Varthur Hobli,
Bengaluru – 560 103

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

For Petitioner / Appellant : Dr. K.S. Ravichandran,
Practising Company Secretary

ORDER
(Physical Mode)

Justice M. Venugopal, Member (Judicial):

IA No. 1106 / 2022 in Comp. App (AT) (CH) (INS.) No. 436 / 2022:

According to the Learned Counsel for the 'Petitioner / Appellant / Operational Creditor', there has occasioned a 'delay of 28 days in rectifying the defects', in the 'Appeal', as 'Defect Notice', dated 07.10.2022, is the third 'Defect Notice, issued by the 'Registry', and that the 'Petitioner / Appellant', should have rectified the 'defects', and preferred the instant 'Appeal', on or before 14.10.2022. Because of the inadvertence of the 'Petitioner / Appellant', there has occasioned a slight 'delay of 28 days', in finalising and filing the rectified 'Appeal'. As such, the same is liable to be 'condoned', because of the fact that the 'Petitioner / Appellant', has shown a 'sufficient cause', for the delay in preferring the 'Appeal'.

2. This 'Tribunal', on being subjectively satisfied as to the reason ascribed, on behalf of the 'Petitioner / Appellant' that, because of its inadvertence, the delay in question has occurred, by taking a lenient and liberal view, 'condones', the 'delay of 28 days', in filing the instant 'Appeal', in the interest of justice and 'allows', the **IA No. 1106 / 2022 in Comp. App (AT) (CH) (INS.) No. 436 / 2022**. No costs.

Company Appeal (AT) (CH) (INS.) No. 436 of 2022

**(Under Section 61 of the Insolvency and Bankruptcy Code, 2016,
read with Rule 22 of the National Company Law
Appellate Tribunal Rules, 2016)**

**(Arising out of the Impugned Order dated 25.05.2022 in
CP(IB) No. 49 / BB / 2021, passed by the `Adjudicating Authority`,
National Company Law Tribunal, Bengaluru Bench)**

In the matter of:

M/s. SFO Technologies Pvt. Ltd.

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Kakkanad,
Cochin – 682 037

..... **Appellant / Petitioner
Operational Creditor**

v.

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Registered Office at:
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Panathur Main Road,
Varthur Hobli,
Bengaluru – 560 103

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

For Appellant : Dr. K.S. Ravichandran,
Practising Company Secretary

J U D G M E N T
(Physical Mode)

Comp. App (AT) (CH) (INS.) No. 436 / 2022:

3. On being dissatisfied with the `impugned order` dated 25.05.2022, in CP(IB) No. 49 / BB / 2021 (filed by `Appellant / Petitioner / Operational Creditor`), passed by the `Adjudicating Authority` (`National Company Law Tribunal`, Bengaluru Bench), the Appellant / Petitioner /

Operational Creditor, had focused the instant Comp. App (AT) (CH) (INS.) No. 436 of 2022, before this 'Tribunal', as an 'Aggrieved Person'.

4. Earlier, the 'Adjudicating Authority' ('National Company Law Tribunal', Bengaluru Bench), in CP(IB) No. 49 / BB / 2021 (filed by Appellant / Petitioner / Operational Creditor), under Section 9 of the I & B Code, 2016, read with Rule 6 of I & B (AAA) Rules, 2016, at Paragraphs 11 and 12, had observed the following:

11. "A careful examination of the facts as narrated by both the sides and submissions made on their behalf, reveals that the Petitioner issued Annexure – II (F) Quotation dated 12.09.2018 to the Respondent – Corporate Debtor where under it was mentioned that out of the total cost of the products, the total advance payment required was Rs.2,28,62,374.63/-. It was further mentioned therein under the payment terms, 'sixty days from the date of Invoice'. However, the Respondent – Corporate Debtor issued the Annexure – II(G) Purchase Order dated 25.09.2018 for a total amount of Rs.9,52,83,286/-, out of which the NRE Costs are Rs,6,21,055/- and under the payment term 'sixty days from the date of Invoice'. It is not in dispute that since the products were not supplied to the Respondent - Corporate Debtor, no Invoice was issued by the Petitioner and hence the payment term of 60 days from the date of Invoice has not relevance. The only remaining issue is that the Petitioner is claiming that the Respondent – Corporate Debtor was required to pay an advance amount of Rs.2,28,62,374.63/- and whereas the Respondent-Corporate Debtor is denying liability to pay any advance amount. The Respondent-Corporate Debtor further contending that even if the NRE cost of Rs.6,21,055/- is to be treated as the advance payment, since the same is less than the minimum threshold of Rs.1 Crore, the C.P. is not maintainable. The Petitioner failed to show any document where under the

Respondent – Corporate Debtor agreed to pay any advance amount of Rs.2,28,62,374.63 as claimed by it. The contention of the Petitioner that it has procured the material costing more than the threshold limit of Rs. 1 Crore for the purpose of manufacturing the components to the Respondent – Corporate Debtor cannot be gone into by this Adjudicating Authority in a summary proceeding under Section 9 of the I & B Code, 2016.

12. In the circumstances and for the aforesaid reasons we are of the view that the Petitioner – Operational Creditor failed to prove the debt and default on the part of the Respondent – Corporate Debtor.’’

and ultimately dismissed the Petition, by making an observation that this Order, shall not `preclude the Appellant / Petitioner, from availing any other remedy, in accordance with Law, for the redressal of grievances against the `Respondent’, and further any observations made herein above, shall not have any bearing on such proceedings, if initiated, by the `Appellant / Petitioner’.

Appellant’s Contentions:

5. The Learned Practising Company Secretary for the `Appellant / Petitioner / Operational Creditor’ submits that the `Adjudicating Authority’ (`National Company Law Tribunal’, Bengaluru Bench), while passing the `impugned order’ dated 25.05.2022, in CP(IB) No. 49 / BB / 2021, has misdirected itself by holding that any dispute raised, could be a valid defence, rejecting the `Application’.

6. According to the Appellant, the 'Adjudicating Authority' / 'Tribunal', had failed to appreciate that on raising an Invoice, is not a precondition, in all cases, for 'admission' of a 'Section 9 Petition', under the I & B Code, 2016. Also that, the 'Adjudicating Authority' / 'Tribunal', had not considered that a 'Dispute', in the sense, shall be a real dispute, and not that is an 'afterthought' and 'bald'.

7. It is represented on behalf of the Appellant, that the 'Adjudicating Authority', had not taken into account that the 'Corporate Debtor', having failed to procure orders, from their customers, had committed the 'Default', on the amount payable, under the 'Quotation', dated 12.09.2018, and the 'Purchase Order', dated 25.09.2018, as was clearly admitted by the email of the Corporate Debtor dated 04.02.2020. It is the version of the Appellant that the 'Adjudicating Authority', had failed to appreciate the 'Bona fides', on Appellant's part, in removing 'common parts', usable for other Projects of the Appellant, and cancelling 'Purchase Orders', wherever possible.

8. The Learned Counsel for the Appellant points out that the conduct of the 'Respondent / Corporate Debtor', was manifestly cleared and the 'Default' on its part, to pay the 'Operational Debt', and therefore, the Order for 'Corporate Insolvency Resolution Process', should have been

passed by the 'Adjudicating Authority' / 'Tribunal', in respect of the Section 9 Application, projected by the Appellant / Petitioner / Operational Creditor.

9. The Learned Counsel for the Appellant / Petitioner / Operational Creditor contends that the Respondent / Corporate Debtor, provides 'Technology Services', to one 'Himachal Futuristic Communications Limited' ('HFCL'), which had participated and won a tender floated by 'Bharat Sanchar Nigam Limited' ('BSNL'), for mobile network rollout in the State of Arunachal Pradesh and two other districts of Assam. Post tender evaluation, HFCL, which was awarded the tender.

10. It is the stand of the Appellant that 'HFCL', had issued a 'Purchase Order', in favour of the 'Respondent', who inturn issued a 'Purchase Order', upon the 'Appellant', on 25.09.2018, for the procurement and supply of PCB and its Components. Moreover, pursuant to the 'Quotation', dated 12.09.2018, issued by the 'Appellant / Petitioner / Operational Creditor', the 'Respondent / Corporate Debtor', had issued a 'Purchase Order', dated 25.09.2018, for procurement and supply of 'PCB population and component kit, NRE costs – PCB Tooling and Excess Material Cost'.

11. The Learned Counsel for the Appellant / Petitioner / Operational Creditor, brings it to the notice of this `Tribunal`, that the `Payment Terms`, submitted in the `Quotation`, it is clearly proved that `Total Advance Payment`, required was \$3,17,880/- (Rs.2,28,62,374.63/-), and further that the `Payment shall be made within 60 days`, from the `Date of Invoice`, and will submit `Invoice`, to the `Customer`, upon `Shipment of Products`. Also, it was well agreed, in the terms, that in the event of `Rescheduling` / `Cancelling` of `Purchase Order`, by customer, resulting in excess inventory, customer acknowledges and accepts full material liability.

12. The Learned Counsel for the Appellant, by adverting to Point 4 of the Terms and Conditions, provided in the Purchase Order, specifically states that `Delivery shall be as per manually agreed timelines between Vanu and SFO`.

13. The Learned Counsel for the Appellant points out that no `Email` or `Reply`, to the `Legal Notice` dated 05.11.2019 or `Demand Notice`, issued under Section 8 of the Code, dated 15.10.2020, was raised by the `Respondent`, claiming any `Dispute` or `Objection`, to the `Liability`, on the part of the `Respondent`.

14. It is represented on behalf of the Appellant that the Respondent through Email dated 04.02.2020, had very clearly admitted the Liability, in regard to the procurement made by the Appellant / Operational Creditor, which reads as under:

``Regret for this delay, at our end.

Here I wish to inform you that we are keen to work with SFO on this BTS Manufacturing project, somehow due to issues of BSNL / HFCL end, it was not moved the way it was expected by we all. However, recently we have secured a large contract with MTN Africa for supply and implementation of Vanu GSM and LTE Solution of 21 Countries operated by MTN, this can be good start for both of us as it doesn't have any binding from Govt the way it was in last BSNL / HFCL opportunity.

We are keen to partnered with SFO to fulfill our global requirement in-place of only Indian Govt specific (PMA). Please guide us on how to take forward this relationship to next level.

Further, here I would like to inform you that we had a meeting with SFO Bangalore team last week – 29th Jan, 2020 about this new project and resolution to old project / issues of in-stock components earlier procured by SFO.’’

15. The Learned Counsel for the Appellant, takes a plea that merely by saying in their email dated 04.02.2020 that issues will be resolved, does not mean there are pre-existing dispute to warrant a rejection of an Application, under Section 9 of the Code and in fact, the 'Dispute', must be of such nature that relates to 'foundation' or subject matter of the 'Claim'.

16. The Learned Counsel for the Appellant, refers to the Definition of Section 5 (6) of the I & B Code, 2016, under the caption 'Dispute', meaning, as under:

'Dispute', includes a suit or arbitration proceedings relating to –
(a) the existence of the amount of debt
(b) the quality of goods or service or
(c) the breach of a representation or warranty''

17. The Learned Counsel for the Appellant points out the Judgment dated 12.12.2022 of this 'Tribunal', in the matter of Mr. Keshav Kantamneni, Ex-Managing Director of Uniply Industries v. M/s. Kishan Chand Suresh Kumar and Another, in Comp. App (AT) (CH) (INS.) No. 260 of 2021, wherein at Paragraphs 59 to 62, it is observed as under:

59. 'In 'Law', the 'Adjudicating Authority', is only to ascertain, where there is a 'Debt' due 'in fact' and 'in Law', payable by the 'Opposite Party' and that a 'Default', is committed. In reality, the extent or details of 'Debt', to be decided or not to be gone into by the 'Adjudicating Authority', in dealing with the 'Application', preferred by the 'Operational Creditor'.

60. No wonder, if a 'Debt Sum', of 'more than Rs.1 Lakh' is 'Admitted', an 'Application', under Section 9 of the I & B Code, 2016, is to be 'Admitted', by an 'Adjudicating Authority',

61. Needless to point out by this 'Tribunal', that if the 'Debt Sum' is 'more than Rs. 1 Lakh' (now it is 'Rs. 1 Crore'), then, an

'Application' under Section 9 of the I & B Code, 2016, is not to be 'Rejected', by an 'Adjudicating Authority'.

62. In the present case, there is no material brought on record on the side of the 'Appellant', to exhibit, the 'Existence' of a 'Preexisting 'Dispute', in regard to the 'Interest'. In fact, the 'Memorandum of Compromise', dated 30.04.2019 is a document, filed in support of the Section 9 'Application', before the 'Adjudicating Authority', by the '1st Respondent / Operational Creditor', to establish an 'Acknowledgement of Debt', by the 'Appellant / Corporate Debtor.'''

18. Furthermore, it is projected on the side of the Appellant that no material was placed, before the 'Adjudicating Authority', to suggest an existence of any 'Dispute', not to speak about a 'Pre-existing Dispute'. Besides this, any possible difference in Sum, due to alleged assertion of the Respondent, for Reconciliation, cannot be a ground to say that there is 'Pre-existing Dispute'.

19. The Learned Counsel for the Appellant, refers to the Judgment of this 'Tribunal' dated 25.07.2019, in the matter of GupShup Technology India Pvt. Ltd v. M/s. Interpid Online Retail Pvt. Limited (vide Comp. App (AT) (INS.) No. 23 / 2019, wherein, at Paragraphs 14 and 15, it is observed as under:

14. ``From the decision of the Hon'ble Supreme Court, it is clear that Section 3 (6) defines ``claim' to mean a right to payment even

if it is disputed. The Code gets triggered the moment default of Rs. 1 lakh or more (Section 4) occurs.

15. Therefore, it is clear that when the Respondent has disputed the amount, as the amount is more than Rs. 1 lakh, the application under Section 9 cannot be rejected.’’

20. The Learned Counsel for the Appellant cites the Judgment of this ‘Tribunal’ dated 13.12.2022, in the matter of Mr. V. Venkata Sathyanarayana, Andhra Pradesh v. M/s. Pattabi Enterprise, Karnataka and Another, wherein, at Paragraph 27, it is observed that the ‘Defence’, to be taken by the ‘Corporate Debtor’, in a given case, cannot be ‘namesake one’ / ‘moonshine one’ or an ‘illusory one’.

21. While concluding, the Learned Counsel for the Appellant, prays for ‘allowing’ of the instant Comp. App (AT) (CH) (INS.) No. 436 of 2022, by setting aside the ‘impugned order’ dated 25.05.2022, in CP(IB) No. 49 / BB / 2021, passed by the ‘Adjudicating Authority’ (‘National Company Law Tribunal’, Bengaluru Bench).

Discussions:

22. Before the ‘Adjudicating Authority’, the ‘Appellant / Petitioner / Operational Creditor’ (filed CP(IB) No. 49 / BB / 2021, seeking to initiate Corporate Insolvency Resolution Process’), under Section 9 read with

Rule 6 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016, wherein, in Form 5 – Part IV, under the Head ‘Particulars of Operational Debt’, had claimed a Sum of Rs.3,03,42,000/- along with Interest at 10% per annum, computed from the ‘Date of Notice’, till the ‘Date of Repayment’.

23. According to the ‘Appellant / Petitioner / Operational Creditor’, the payment by the ‘Respondent’ / ‘Corporate Debtor’, to the ‘Operational Creditor’, towards the material procured by the Operational Creditor, pursuant to the ‘Purchase Order’ dated 25.09.2018, was placed by the ‘Corporate Debtor’, on the ‘Operational Creditor’, bearing No. Vanu / 2018-19 / 007, and the Outstanding Sum after ‘Reconciliation’, was communicated through email dated 12.02.2020.

24. The ‘Debt’ according to the ‘Appellant / Petitioner / Operational Creditor’, was due from 25.09.2018 (being the ‘Default Date’), i.e. ‘the Date of Purchase Order’, as the ‘Corporate Debtor’, ought to have made ‘Payment of Advance Amount’, simultaneously with the placing of the ‘Purchase Order’, on the ‘Operational Creditor’, and it failed to do so.

25. The Learned Counsel for the Appellant, points out that the ‘Operational Debt’, is due as per Section 3 of the I & B Code, 2016, ‘Sale

of Goods Act, 1930', 'Indian Contract Act, 1872', and 'General Provisions of Contract Law', pertaining to payment, in the ordinary course of 'Commercial Transactions'.

26. The Respondent / Corporate Debtor in its objections, to main CP(IB) No. 49 / BB / 2021, before the 'Adjudicating Authority' / 'Tribunal', had among other things, it is averred that the main Petition, filed by the 'Appellant', is incomplete and it is liable to be 'rejected', on account of 'non-production of any Invoice, raised by the Respondent'. Also that, no Invoice, was ever raised by the 'Appellant / Operational Creditor' on the 'Respondent / Corporate Debtor', till date, against which, the payment can be said to be 'Due', to the 'Operational Creditor'.

27. Continuing further, the stand taken by the 'Respondent / Corporate Debtor', before the 'Adjudicating Authority', its 'Statement of Objections', is that, in terms of the 'Respondent's Purchase Order', any payment was only to be made to the 'Operational Creditor', against an Invoice and within 60 days of such Invoice, and further that, in the absence of any Invoice from the Appellant / Operational Creditor, no amount became payable and therefore, no Amount fell due for the purported demand issued against the Respondent.

28. The Respondent, before the 'Adjudicating Authority' / 'Tribunal'. had placed reliance on the 'Payment Terms', contained in the 'Quotation', dated 12.09.2018, Bearing No. VA 20001 – 0009 QTY 1000 Nos., issued by the 'Operational Creditor, and the same, runs as under:

''SFO will submit invoices to Customer upon shipment of Products. Each invoice will, at a minimum, reference the customer purchase order number, part number, unit price and total price. Payment terms are applicable from the date of SFO's invoice to Customer. Customer agrees to notify SFO within 10 (ten) calendar days of any incorrect invoices received. On any correct invoices not paid by the due date, Customer shall pay finance charges at the rate of 3% per month.

Payment terms for NRE are 100% advance with PO.'''

29. The stand of the Respondent / Corporate Debtor, vide its 'Statement of Objections', is that, it was the obligation and contractual duty of the 'Operational Creditor' ('Appellant'), to raise an 'Invoice', on the 'Respondent / Corporate Debtor', at the time of Shipping, which would eventually become 'Due and Payable', after being confirmed as a 'Correct Invoice', by the 'Respondent'. Moreover, only 'NRE Charges', were payable as 'Advance', which constituted only USD 8625.75, as per the 'Operational Creditor's Quotation', and as confirmed in the 'Respondent's Purchase Order', to the tune of INR 621,055/- (calculated at the prevailing Exchange Rate of one USD = INR 72.00/-).

30. The stand taken by the Respondent / Corporate Debtor, before the `Adjudicating Authority`, was that, the `Appellant / Operational Creditor`, had not raised any `Dispute`, to the `Respondent's Purchase Order`, and therefore, accepted the `NRE Charges`, would constitute only a part of the `Total Purchase Order Amount`, and therefore, the `Appellant / Operational Creditor`, was not permitted to demand a Sum of INR 228,62,374.63/-, as `Payable`, towards `Advance`, which is clearly in contravention to the `Terms` of the Respondent's `Purchase Order`, and the `Operational Creditor's Quotation`, and this proves a `Serious Discrepancy and Disconnect`, between the Parties and demonstrates a `Dispute`, as to the Amount(s) due.

31. According to the Respondent / Corporate Debtor, the `Dispute` existed was demonstrated, without any doubt, from the `Notice` of `Claim` dated 05.11.2019, issued by the `Appellant / Operational Creditor`, to the `Respondent` / Corporate Debtor, by way of an Email dated 07.11.2019, which makes a `demand` of USD 8,02,883.53, on the `Respondent`. On receipt of the Respondent / Corporate Debtor's email dated 04.02.2020, seeking `Reconciliation and Resolution`, the `Appellant / Operational Creditor`, gave a `Reply` on 12.02.2020, seeking a Sum of USD 5,96,003.90, as against the Original Demand of USD 8,02,883.53.

Therefore, the real difference in the `Demand Amount`, claimed by the `Appellant / Operational Creditor`, proves that there was a `Dispute` and `Discrepancy`, as to the `Amounts Payable`, if at all, to the `Appellant / Operational Creditor`, and hence `No Default`, took place at the end of the `Respondent / Corporate Debtor`.

32. In effect, the version of the Respondent / Corporate Debtor is that, the `Debt`, alleged by the `Appellant / Operational Creditor`, is an `afterthought`, made with an `ulterior motive`, to `harass and make unlawful gains`, from the `Respondent`. Also, there is no `express acknowledgement` or `no acquiescence`, from the `Respondent / Corporate Debtor`, and in short, the `Respondent`, does not `owe any Sums of Money`, to the `Appellant / Operational Creditor`, and the same is `Disputed`.

33. As far as the present case is concerned, the `Appellant / Petitioner / Operational Creditor`, had issued a `Quotation`, dated 12.09.2018 to the `Respondent / Corporate Debtor`, wherein, it was mentioned that out of the `Total Cost of the Products`, the `Total Advance Payment`, required (need customer support) was \$3,17,880/- (Rs.2,28,62,374.63/-).

34. As per the Purchase Order dated 25.09.2018, issued by the `Respondent / Corporate Debtor`, for a total Sum of Rs.9,52,83,286/-, out of which, the NRE Costs PCB Tooling was INR 621,055/- and the `Payment Term`, was `60 days from the Date of Invoice`.

35. Because of the fact that the Products, were not supplied to the `Respondent / Corporate Debtor`, no Invoice, was issued by the `Appellant / Petitioner / Operational Creditor`, and hence the `Payment Term of 60 days`, from the `Date of Invoice`, cannot be pressed into service, as it is an `Otiose` one.

36. According to the `Appellant / Petitioner / Operational Creditor`, the `Respondent / Corporate Debtor`, is required to pay an advance Sum of Rs,2,28,62,374.63, but the `Respondent / Corporate Debtor`, is denying / disputing its `Liability`, to pay an `Advance Sum`.

37. The Plea of the Respondent / Corporate Debtor, before the `Adjudicating Authority`, was that, since the `NRE Cost` of INR 6,21,055/- is less than the `Threshold Limit` of Rs.1 Crore and as such, the main CP (IB) No. 49 / BB / 2021, is `not maintainable`, in the `eye of Law`.

38. Be it noted, that the Proceedings under the I & B Code, 2016, are summary in character and a trial is not conducted, like that of 'Civil' matter, before the 'Competent Civil Court'.

39. It cannot be forgotten that an Application under Section 9 of the Code, requires a 'strict proof' of 'Debt and Default'. An existence of a 'Pre-existing Dispute', is a bar to the initiation of the 'Corporate Insolvency Resolution Process', at the instance of an 'Operational Creditor'. If there is a 'Pre-existing Dispute', between the 'Parties', the main 'CP (IB) No.49 / BB /2021', under Section 9 of the Code, against the 'Respondent / Corporate Debtor' (filed by the 'Appellant / Petitioner / Operational Creditor'), per se is 'not maintainable'.

40. Be that as it may, on a careful consideration of the contentions advanced on either side and when the 'Appellant / Petitioner / Operational Creditor', in the instant case, has not 'proved', to the satisfaction of this 'Tribunal', as to the 'Aspect of Debt and Default', committed by the 'Respondent / Corporate Debtor' (ofcourse, based on the facts and circumstances of the instant case, which float on the surface), the conclusion, arrived at by the 'Adjudicating Authority' ('NCLT', Bengaluru Bench), in dismissing CP (IB) No. 49 / BB / 2021 (preferred

by the `Appellant / Petitioner / Operational Creditor`), is free from any
`legal infirmities`. Consequently, the instant `Appeal` fails.

Disposition:

In fine, the instant Comp. App (AT) (CH) (INS.) No. 436 of 2022,
is **Dismissed**. No costs.

[Justice M. Venugopal]
Member (Judicial)

[Shreesha Merla]
Member (Technical)

07/06/2023

SR / TM