

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL  
PRINCIPAL BENCH, NEW DELHI**

**Company Appeal (AT) (Insolvency) No. 427 of 2023**

**IN THE MATTER OF:**

**Employees Provident Fund Organisation**

**...Appellant**

**Versus**

**Fanendra Harakchand Munot & Anr.**

**...Respondents**

**Present:**

**For Appellant:** Advocate Anju Jain and Hitesh Sachar.

**For Respondent:**

**O R D E R**

**19.04.2023:** Heard Learned Counsel for the Appellant.

2. This Appeal has been filed against the Order dated 07.02.2023 by which order the Adjudicating Authority has dismissed the Application I.A. No. 439 of 2023 filed by the Appellant.

3. The CIRP in the present case was commenced on 14.10.2019. Public Announcement was made on 12.12.2019. Appellant for the first time filed its provisional claim on 07.01.2021 and its final claim on 26.02.2021.

4. From the perusal of the Order passed by the Adjudicating Authority it is clear that the Resolution Plan were initially asked for to be submitted by 08<sup>th</sup> May, 2020 thereafter Committee of Creditors considered the Resolution Plan and approved the saem, the Application was filed for approval of the Resolution Plan by the RP which was approved on 23.12.2022. The RP did communicate to the Appellant that his claim filed with delay cannot be considered.

5. From the facts which has been brought on record it does appear that there was inordinate delay in filing the claim by the Appellant. The Application which was filed by the Appellant being I.A. No. 439 of 2023 came to be rejected by the Adjudicating Authority observing that Resolution Plan having been approved, no claim can survive.

6. Learned Counsel for the Appellant has relied on Judgement of Hon'ble Supreme Court in Civil Appeal No. 1661 of 2020, State Tax Officer Vs. Rainbow Papers Ltd., decided on 06<sup>th</sup> September, 2022.

7. We do not find any necessity to consider the judgement since the claim of the Appellant was not admitted by the RP or by the Adjudicating Authority.

6. We do not find any error in the order passed by the Adjudicating Authority on 07.02.2023 rejecting the Application of the Appellant relying on the Judgement of Hon'ble Supreme Court in "Ghanashyam Mishra & Sons Vs. Edelweiss Asset Reconstruction" We do not find any error in the order, the Appeal is dismissed.

**[Justice Ashok Bhushan]**  
**Chairperson**

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

*Basant/nn*