

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Company Appeal (AT) (Insolvency) No. 1856 of 2024

&

I.A. No. 6821 of 2024

IN THE MATTER OF:

Employees Provident Fund Organisation

...Appellant

Versus

Chandra Prakash Jain

Liquidator of Mekastar Engineering Ltd.

...Respondent

Present:

For Appellant : Mr. Gaurav Varma, Advocate.

For Respondent : Mr. Ravi Raghunath, Advocate.

O R D E R
(Hybrid Mode)

17.10.2024: I.A. No. 6821 of 2024

1. This is an Application praying for condonation of 14 days delay in filing of the Appeal.

2. Sufficient cause has been shown in Paragraph 2 of the Application.

Delay condoned.

Comp. App. (AT) (Ins.) No. 1856 of 2024

1. Heard Counsel for the Appellant as well as Counsel appearing on behalf of the Respondent.

2. This Appeal has been filed against an Order dated 24.07.2024 passed by the Learned Adjudicating Authority (National Company Law Tribunal, Ahmedabad Bench, Court 2), by which Order the Adjudicating Authority has rejected I.A. No. 753/AHM/2023 filed by the Appellant.

3. Liquidation Order was passed by the Adjudicating Authority on 30.09.2019. In the Liquidation Proceeding, the Liquidator has admitted the claim of the EPFO, Appellant, however, a revised claim was filed in 'Form-C' dated 07.08.2020 which was not accepted by the Liquidator with regard to which an I.A. was filed which was rejected by the Impugned Order.
4. Learned Counsel for the Appellant submitted that revised claim was based on Assessment under Sections 7Q and 14B of the 1952 Act.
5. Learned Counsel Mr. Ravi Raghunath appearing for the Respondent submits that 'Form-C' submitted by the Appellant itself indicates that the claim was based on Assessment Orders dated 31.12.2019, 01.02.2020, 01.02.2018 and 13.02.2020. It is submitted that claim with regard to 13.02.2020 Assessment has been rejected by the Liquidator.
6. Learned Counsel for the Respondent placed reliance on the Judgment of this Tribunal in the matter of '**The Assistant Provident Fund Commissioner' Vs. 'Mr. Chandra Prakash Jain, Liquidator of M/s. Khushi Foods Limited'** in **Comp. App. (AT) (Ins.) No. 1743 of 2024**. It is submitted that the said Judgment covers the issues raised in the present Appeal.
7. We have heard Counsel for the Parties and perused the record.
8. Admittedly, the date of Liquidation Order is 30.09.2018, any claims filed on the basis of Assessment subsequent to the date of Liquidation could not have been entertained in the Liquidation Proceeding of the Corporate Debtor which is the law laid down by this Tribunal in '**The Assistant Provident Fund Commissioner' (Supra)**.

9. We thus do not find any error in the Order of the Adjudicating Authority rejecting the Application filed by the Appellant.

There is no merit in the Appeal. The Appeal is dismissed.

**[Justice Ashok Bhushan]
Chairperson**

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

**[Arun Baroka]
Member (Technical)**

himanshu/nn