

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

Company Appeal (AT) (Insolvency) No. 1209 of 2024

[Arising out of order dated 03.05.2024 passed by the Adjudicating Authority (National Company Law Tribunal, New Delhi Bench- III), in I.A. No. 82 of 2022 in C.P. (IB) No. 1348 (ND)/2019]

IN THE MATTER OF:

Noida Power Company Limited

Through its General Manager (Commercial)
Noida Power Company Limited
Plot No. ESS, Knowledge Park-IV,
Greater Noida- 201310, U.P.
Email: npcl@rpsg.in

...Appellant

Versus

Mr. Gaurav Katiyar

RP of Earthcon Universal Infractech
Pvt. Ltd.

...Respondent

Present:

For Appellant : Mr. Anil Dutt and Mr. Sarthak Garg, Advocates.

For Respondents : Mr. Rishabh Jain, Advocate.

WITH

Company Appeal (AT) (Insolvency) No. 1210 of 2024

[Arising out of order dated 03.05.2024 passed by the Adjudicating Authority (National Company Law Tribunal, New Delhi Bench-III), in I.A. No. 1432 of 2022 in C.P. (IB) No. 1348 (ND)/2019]

IN THE MATTER OF:

Noida Power Company Limited

Through its General Manager (Commercial)
Noida Power Company Limited
Plot No. ESS, Knowledge Park-IV,
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Present:

For Appellant : Mr. Anil Dutt and Mr. Sarthak Garg, Advocates.

For Respondents : Mr. Rishabh Jain, Advocate.

J U D G M E N T

(Hybrid Mode)

Per: Barun Mitra, Member (Technical)

The present two appeals filed under Section 61 of Insolvency and Bankruptcy Code 2016 ('IBC' in short) by the Appellant arises out of the two separate Orders dated 03.05.2024 (hereinafter referred to as '**Impugned Order**') passed by the Adjudicating Authority (National Company Law Tribunal, New Delhi Bench-III) in I.A. Nos. 82 of 2022 and 1432 of 2022 in C.P. (IB) No. 1348 (ND) of 2019. By the first impugned order, in I.A. No. 82 of 2022 the Adjudicating Authority has allowed I.A No. 82 of 2022 filed by the present Respondent and placed permanent stay on disconnection of

electricity by the present Appellant during the moratorium period. Consequent upon the order passed in I.A. No. 82 of 2022, the Adjudicating Authority in the second impugned order dated 03.05.2024 has held I.A. No. 1432 of 2022 filed by the present Appellant as disposed of. Aggrieved by both the impugned orders, the present set of appeals have been preferred by the Appellant.

2. To outline the factual matrix and map the chronology of events of the case which is common in both the appeals, we note that following the admission of the Corporate Debtor-Earthcon Infracon Pvt. Ltd. into Corporate Insolvency Resolution Process (**'CIRP'** in short), the Respondent-Resolution Professional (**'RP'** in short) was appointed to manage the operations of the Corporate Debtor as a going concern during the moratorium period. On account of non-payment of post CIRP electricity dues, the Appellant-Noida Power Company Ltd. (**'NPCL'** in short) issued a notice for temporary disconnection of electricity of the Corporate Debtor on 17.06.2020. The erstwhile IRP of the Corporate Debtor filed IA No. 3379/2020 before the Adjudicating Authority praying for directions to the NPCL not to disconnect electricity and provide for options for making payment on instalment basis. Since there was no response from the erstwhile IRP to the payment schedule proposed by the Appellant and failure on his part to clear the accrued electricity dues continued, a notice was sent again by the NPCL on 17.12.2021 to the Respondent for disconnection of electricity. The Respondent filed IA No. 82 of 2022 before the Adjudicating Authority on 28.12.2021 seeking permanent stay of electricity disconnection

notice issued by the Appellant. On 20.01.2022, the Adjudicating Authority passed interim order on IA No. 82 of 2022 directing the Appellant not to proceed with the disconnection notice of 17.12.2021. Subsequently, on 10.03.2022 the Appellant filed IA No. 1432 of 2022 before the Adjudicating Authority seeking vacation of the interim order dated 20.01.2022 passed in IA No. 82 of 2022. On 14.06.2023 the Adjudicating Authority had passed interim directions in IA No. 1432 of 2022 directing the RP/Respondent to inter alia collect the electricity dues from the residents and make payment to the Appellant within one month and file a progress report thereafter. In the meantime, the resident/home-buyers also approached the Adjudicating Authority and filed IA No. 1146 of 2022 praying for directions to the RP not to disconnect/interrupt electricity supply to the home-buyers. The Adjudicating Authority passed interim orders thereon on 14.03.2022 directing the residents/home-buyers to make payment of all pending dues towards electricity charges. However, the RP/Respondent was directed not to take any action for disconnection of electricity. This order of 14.03.2022 was later modified on 14.06.2023 by which it was directed that the Respondent was free to take coercive steps with regard to non-payment of electricity charges. This order was further modified on 14.07.2023 by which the Adjudicating Authority directed that electricity of the lifts and corridors should not be disconnected and be restored. The Adjudicating Authority heard the parties in IA No. 82 of 2022 and IA No. 1432 of 2022 on 24.01.2024 and reserved both the IAs for final orders. The final orders were passed on 03.05.2024 by which the Adjudicating Authority allowed IA No. 82

of 2022 directing the Appellant not to disconnect the electricity connection of the Corporate Debtor. The Adjudicating Authority further held that in view of IA No. 82 of 2022 having been allowed, IA No. 1432 of 2022 stands disposed of. Aggrieved with these two orders, the Appellant has preferred the present appeals.

3. We have heard Shri Anil Dutt, Ld. Counsel for the Appellant and Shri Rishabh Jain, Ld. Counsel representing Respondent. Since the facts and pleading in both the appeals overlap and are intertwined, the pleadings and facts in CA No. 1209 of 2024 will suffice for deciding both the matters.

4. Making his submissions, the Ld. Counsel for the Appellant assailing the impugned order contended that the Respondent is liable to pay electricity dues which had arisen during the CIRP period. The Adjudicating Authority has failed to take into account the current position of law with respect of Section 14 of the IBC. It was pointed out that Explanation to Section 14(1) and Section 14(2-A) provides that all benefits enjoyed by any party which has been given by the government or any authority should be continued subject to the condition that there is no default of payment of current dues. Further, it was pointed out that electricity supply to the Corporate Debtor in a real estate project does not fall under the definition of “Essential goods or services” as per Regulation 32 of the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 (“**CIRP Regulations**” in short) since electricity is a direct input to the output of construction and maintenance of the project as carried out by the Corporate

Debtor. Electricity dues are in the nature of “current dues” in terms of Section 14 of IBC and hence cannot be considered as “Insolvency Resolution Process Costs” under Regulation 31 of the CIRP Regulations and have to be paid by the Respondent during the moratorium period as and when raised by the Appellant. It was asserted that “current dues” do not come under the ambit of moratorium and therefore have to be paid regularly and failure to pay such dues would entitle the Appellant to disconnect the supply of electricity as the same was not barred under Section 14 of IBC. The Adjudicating Authority has wrongly held disconnection notices issued pursuant to non-payment of electricity dues as “institution of suits or continuation of pending suits or proceedings” which are prohibited under Section 14 of the IBC. It is contended that electricity dues having accrued during the period of moratorium and having remained unpaid, proceedings for disconnecting electricity connection could always be initiated against the Respondent. It was emphatically asserted that this issue has been clearly settled in the judgment of this Tribunal in ***Shailesh Verma Vs Maharashtra State Electricity Distribution Company in CA(AT)(Ins) No. 383 of 2022*** (“**Shailesh Verma**” in short) wherein it has been categorically held that electricity dues arising during the CIRP period is mandatorily to be paid by the Corporate Debtor. Hence, the impugned order was bad in law.

5. Rebutting the arguments of the Appellant, the Ld. Counsel for the Respondent contended that the Respondent has been diligently and continuously paying the consumption charges towards electricity. It was also stated that the Respondent would be in a position to pay the outstanding

electricity charges and late payment charges only after collecting the maintenance amount from the residents residing in the project which was not possible at the present as there is liquidity crunch being faced by the Corporate Debtor in clearing the outstanding dues. The Adjudicating Authority had correctly held that Section 14 of the IBC mandates uninterrupted supply of essential goods or services to the Corporate Debtor and hence electricity supply cannot be terminated, suspended or interrupted by the Appellant. It was also contended that under CIRP Regulations 31 and 32, electricity being an “essential supply” forms part of the CIRP costs and thus could be paid at the time of distribution of CIRP costs to all stakeholders. Any shortfall in the deposit of electricity dues should therefore be considered as CIRP costs. Submission was also pressed by the Respondent that in terms of Section 53 of the Electricity Act, 2003, the disconnection of electricity is optional and not mandatory. It was also added that uninterrupted supply of electricity was necessary to protect and preserve the value of the Corporate Debtor. Further, disconnection of electricity connection would severely affect the life of residents in the real estate project of the Corporate Debtor.

6. We have duly considered the arguments advanced by the Ld. Counsels for both the parties and perused the records carefully. The short question before us to consider is whether the Appellant was lawfully entitled to demand the payment of current electricity dues incurred by the Corporate Debtor during the period of moratorium and whether it was entitled to

disconnect the electricity connection in the event the current dues are not met.

7. Before we proceed to examine the issue framed in the paragraph above, it may be relevant to notice the reliefs which had been sought by the Respondent in IA Nos. 82 and 1432 of 2022 which read as under:

I.A. No. 82 of 2022

“a. Permanent stay the impugned disconnection notice dated 17.12.2021 issued by the Respondent;

b. Direct the Respondent to not to disconnect the electricity connection of the Corporate Debtor during the pendency of the Corporate Insolvency Resolution Process of the Corporate Debtor and

c. pass such other order or orders as this Hon’ble Tribunal may deem fit and proper in the facts and circumstances of the present case.”

IA No. 1432 of 2022

“a. Allow the present Application and pass an Order vacating the direction (to not to disconnect the electricity Connection of the Corporate Debtor) issued vide order dated 19.10.2020 in IA No. 3379/2020 and Order dated 20.01.2022 in IA No. 82 of 2022.

b. Pass such Orders as this Hon’ble Tribunal may deem fit in the facts and circumstances of the present case.”

8. From the pleadings of both parties and the given factual matrix we note that it is an indisputable fact that there is outstanding current dues which is payable to the Appellant by the Corporate Debtor towards electricity charges during CIRP period. It is also undisputed that the Appellant had been providing electricity supply to the Corporate Debtor and only on

account of non-receipt of outstanding dues that notices for disconnection were issued. It is also an admitted fact that the Respondent has categorically pleaded that continuance of electricity supply is essential to maintain the value of the Corporate Debtor and to run it as a going concern. It is also an admitted fact that the Respondent has cited paucity of funds as the reason for non-payment of electricity charges.

9. It is however the case of the Appellant that current electricity dues arising during CIRP period fall squarely within the scope of Explanation to Section 14(1) which provides that protection of moratorium granted by Section 14(1) is subject to payment of current dues. Further since the supply of electricity was admittedly necessary to protect and preserve the value of the Corporate Debtor, Section 14(2-A) of the IBC was attracted which carves out an exception when the Corporate Debtor does not pay the dues arising from such supply. It has also been asserted that Regulation 31 and 32 of the CIRP Regulations are not applicable in the facts of the present case.

10. In support of their contention, the Appellant has relied on the judgment of this Tribunal in ***Executive Engineer Uttar Gujarat VIJ Company Ltd. Vs Mr. Devang P. Sampat RP of M/s Kanoovi Foods Pvt. Ltd.*** [2021 SCC OnLine NCLAT 601] to assert that in case electricity is provided for normal business operations of the Corporate Debtor, the dues arising thereafter has to be paid during moratorium. The relevant excerpts of the judgment is as follows:

“11. Sub-section 2A of Section 14 read with Regulations referred above makes it clear that if the supply is for managing the operations of the Corporate Debtor the supply cannot be interrupted during moratorium except where Corporate Debtor has not paid dues arising from such supply during the moratorium period....”

11. Reliance has also been placed on the judgment of this Tribunal in ***Uttarakhand Power Corporation Limited Vs M/s ANG Industries Ltd. [2018 SCC OnLine NCLAT 1054]***. to contend that if electricity dues are not met, the electricity connection was liable to be disconnected. The relevant excerpts of the judgment reads as follows:

“3. Insofar as the current charges are concerned, we hold that the appellant is entitled to the electricity supply charges from the date of restoration of electricity i.e. from 12th October, 2017 and the Resolution Professional is required to pay the amount on behalf of the Corporate Debtor on month-to-month basis.

4. If the respondent fails to pay the amount within the stipulated period or in two consecutive months, it will be open to the appellant to give notice and disconnect the electricity supply of the Corporate Debtor.”

12. The Appellant has also relied on the judgement of this Tribunal in ***Dakshin Gujarat VIJ Company Ltd. Vs M/s ABG Shipyard Ltd. and Anr. [2018 SCC OnLine NCLAT 576]*** to assert that current dues must be paid and if a Corporate Debtor is facing paucity of fund to pay for essential services, the question of keeping the Corporate Debtor going on does not arise. The relevant excerpts of the judgement reads as follows:

‘If the ‘Corporate Debtor’ has no fund even to pay for supply of essential goods and services, in such case, the ‘Resolution Professional’ cannot keep the Company ongoing just to put additional cost towards supply of electricity, water etc. In case the ‘Corporate Debtor’ (Company) is non-functional due to paucity of

fund, and has become sick the question of keeping it on going does not arise’.

13. It has also been asserted that paucity of funds cannot be a ground to avoid paying current dues of the Appellant in terms of the judgment of the Hon’ble Supreme Court in ***Pratap Technocrats Pvt. Ltd. Vs Monitoring Committee of Reliance Infratel Ltd. (2021) 10 SCC 623*** wherein it has been clearly held that the jurisdiction of the Adjudicating Authority and the Appellant Tribunal do not have an uncharted jurisdiction in equity.

14. Per contra, it is the contention of the Respondent, we find that the Adjudicating Authority has correctly held that once CIRP is initiated and moratorium is declared, the Appellant could not have initiated proceedings under the Electricity Act during the moratorium period since such act would be in violation of Section 14. It is also their case that electricity an “essential service” under CIRP Regulation 32 and necessary to protect and preserve the value of the Corporate Debtor. It is their contention that electricity disconnection would adversely affect the goodwill of the project and future sale of the real estate units and hence shortfall in payment of the electricity dues should be treated as CIRP costs under CIRP Regulation 31 and paid at the time of implementation of resolution plan. It was also canvassed that the RP has been making all the efforts for clearing the electricity dues but not having sufficient cash flow, this has impeded full discharge of unpaid electricity dues. It is also their contention that the Adjudicating Authority has rightly noticed the inconvenience that would be caused to the residents

of the project in holding that electricity connection is required to be continued by the Appellant.

15. At this juncture, for our better understanding, we are reproducing the relevant portions of the findings of the Adjudicating Authority as under:

“17. We are of the considered view that under Section 238 of the Code, the Provisions of the Code shall prevail over any other provision of law that is contrary or inconsistent with any of its provisions. We are therefore of the opinion that the proceedings under the Electricity Laws are in violation of Section 14 read with Section 238 of the Code.

18. We find force in the arguments of the Ld. Counsel appearing for the Resolution Professional. It is a settled principal of law that once the CIRP is initiated and moratorium in terms of Section 14 of the Code is declared, the institution of suits or continuation of pending suits or proceedings against the Corporate Debtor including the execution of any judgement, decree or order in any Court of Law, Tribunal, Arbitration Panel or other authority is prohibited. Therefore, in our considered view, the Respondent (M/s. Noida Power Company Limited) could not have initiated the proceedings as has been done in the present case against the Corporate Debtor during the moratorium period, even though the Respondent is a Statutory Authority.

19. The Resolution Professional has categorically stated that the moratorium in terms of Section 14 came into force from the date when the CIRP was initiated by this Adjudicating Authority vide order dated 08.11.2020 and therefore, the Respondent (M/s. Noida Power Company Limited) could not have initiated any action and proceeded against the Corporate Debtor in view of the moratorium and therefore, the disconnection notice dated 17.12.2021 issued by the Respondent is null and void in the eyes of law.

20. In view of the above circumstances, we direct the Respondent (M/s. Noida Power Company Limited) not to disconnect the electricity connection of the Real Estate Project of the Corporate Debtor. However, the Interim Order dated 20.01.2022 passed by this Adjudicating Authority is self-explanatory and needs no interference because the situation still exists as same. Moreover, the balance of

convenience clearly lies in favor of the continuation of the supply of electricity to Residents of the Corporate Debtor because at this juncture, the Corporate Debtor may not have sufficient liquid funds to pay the outstanding electricity dues but the Corporate Debtor has sufficient assets (i.e., flats and debtors) which can be utilized to pay the outstanding debt of Corporate debtor.”

(Emphasis supplied)

16. From a reading of the above impugned order, we find that the Adjudicating Authority has failed to appreciate the amendments which were brought about in Section 14 of the IBC by Act 1 of 2020. The impugned order is clearly in conflict with the legislative scheme as contemplated in Explanation appended to Section 14(1) and the provisions contained in Section 14(2-A). The impugned order has also failed in subscribing to the settled position of law as has been laid down in the judgment of this Tribunal in **Shailesh Verma** *supra* which is squarely applicable to the facts of this case. The relevant portion of the judgment reads as under:

“8. We need to notice the provisions of the Code to find out as to whether the Respondent, who was directed to supply the electricity was entitled to claim payment of electricity dues during CIRP period of the Respondent had to wait till the resolution of the CIRP of the Corporate Debtor to receive its dues. Section 14, sub-section (2) provides for supply of essential goods or services to the Corporate Debtor shall not be terminated or suspended or interrupted during the moratorium period. Section 14(2) is as follows:

“14(2) The supply of essential goods or services to the corporate debtor as may be specified shall not be terminated or suspended or interrupted during moratorium period.”

9. Section 14(1) has been amended by Act 1 of 2020 and explanation of Section 14(1) and sub-section 14(2A) as inserted by Act 1 of 2020 is as follows:

“14(1) Explanation- For the purposes of this sub-section, it is hereby clarified that notwithstanding anything contained in any other law for the time being in force, a licence, permit, registration, quota, concession, clearance or a similar grant or right given by the Central Government, State Government, local authority, sectoral regulator or any other authority constituted under any other law for the time being in force, shall not be suspended or terminated on the grounds of insolvency, subject to the condition that there is no default in payment of current dues arising for the use or continuation of the license, permit, registration, quota, concession, clearances or a similar grant or right during the moratorium period;

(2-A) Where the interim resolution professional or resolution professional, as the case may be, considers the supply of goods or services critical to protect and preserve the value of the corporate debtor and manage the operations of such corporate debtor as a going concern, then the supply of such goods or services shall not be terminated, suspended or interrupted during the period of moratorium, except where such corporate debtor has not paid dues arising from such supply during the moratorium period or in such circumstances as may be specified”

10. *We need to notice the purpose of object of amended Section 14 by Act 1 of 2020. For finding out the purpose of object of the provision, we need to notice the Statement of Objects and Reasons. The Statement of Objects and Reasons as contained in the Insolvency and Bankruptcy Code, Second Edition 2021, are as follow:*

“Statement of Objects and Reasons

The Insolvency and Bankruptcy Code, 2016 (the Code) was enacted with a view to consolidate and amend the laws relating to reorganization and insolvency resolution of corporate persons, partnership firms and individuals in a time-bound manner for maximization of value of assets of such persons, to promote entrepreneurship, availability of credit and balance the interests of all the stakeholders including alteration in the order or priority of payment of Government dues and to establish and Insolvency and Bankruptcy Board of India.

2. A need was felt to give the highest priority in repayment to last mile funding to corporate debtors to prevent insolvency, in case the company goes into corporate insolvency resolution process or liquidation, to prevent potential abuse of the Code by certain classes of financial creditors, to provide immunity, against prosecution of the corporate debtor and action against the property of the corporate debtor and the successful resolution applicant subject to fulfilment of certain conditions, and in order to fill the critical gaps in the corporate insolvency framework, it has become necessary to amend certain provisions of the Insolvency and Bankruptcy Code, 2016."

11. When we look into the Statement of Objects and Reasons as extracted above, one of the object as expressly recorded was "in order to fill the critical gaps in the corporate insolvency framework". Explanation to sub-Section (1) of Section 14 and insertion of sub-section (2-A) of Section 14 was with the object to fill the critical gap in the corporate insolvency framework. Section 14, sub-section (2) as contained in the Code only provided for supply of essential goods or services to the Corporate Debtor contained an indication that supply of essential goods or services to the Corporate Debtor shall not be terminated or suspended or interrupted during moratorium period, brought a substantive provision that when Interim Resolution Professional or Resolution Professional consider the supply of goods or services critical to protect and preserve the value of the Corporate Debtor, the same shall not be terminated or suspended or interrupted during the period of moratorium except where Corporate Debtor has not paid such dues arising from such supply during the moratorium period. The insertion of sub-section (2-A) in the Section 14 has been brought with a purpose and object. Section 14, sub-section (1) explanation also clarifies that a licence, permit, registration, quota, concession, clearance or a similar grant or right given by the Central Government, State Government, local authority, sectoral regulator or any other authority shall not be suspended or terminated on the grounds of insolvency, subject to the condition that there is no default in payment of current dues arising for the use or continuation of the same. The scheme delineated by Section 14(1) explanation as well as Section 14 (2-A) is same, that is, all benefits, which were enjoyed by the Corporate Debtor given by Government or authority should be continued, but subject to condition that there is no default of payment of current dues. Sub-section (2-A) also envisage continuation of the

essential supply and provides for such termination, suspension or extension when payment has not been made for the such supply during the moratorium.

12. *Sub-section (2) of Section 14 has to be read with the legislative intent, which is now reflected by Explanation to Section 14(1) and 14(2-A). In the facts of the present case, when Corporate Debtor took a decision that supply of electricity is necessary to make the value of Corporate Debtor as has been specifically pleaded in IA No. 1661 of 2021 as noticed above, the Corporate Debtor is obliged to make payment.”*

17. From a reading of the above judgment, it becomes very clear that Section 14(1) Explanation and Section 14(2-A) was clearly introduced by way of an amendment to fill critical gaps in the Corporate Insolvency framework and that a substantive provision was introduced into IBC framework which clearly provided that the supply of goods or services, critical to protect and preserve the value of the Corporate Debtor, could always be terminated or suspended or interrupted during the period of moratorium when the dues arising from such supply during the moratorium period is not paid. Thus, the benefit of electricity supply which is enjoyed by any Corporate Debtor given by government or authority should be continued subject to the condition that there is no default of payment of current dues. Infact the ratio this **Sailesh Verma** judgment has been reiterated by this Tribunal in the matter of the **Sanskriti Allottee Welfare Association & Ors Vs Gaurav Katiyar, Resolution Professional**, dated 19.07.2024 in **CA(AT)(Ins) No. 878 of 2023** wherein it has been held that the RP was obligated to make payment of electricity dues to NPCL and the RP has been allowed to apply

coercive measures to collect the electricity dues from the residents of the project to make payment to NPCL.

18. We are of the considered view that Explanation to Section 14(1) and Section 14(2-A) of the IBC is clearly attracted in the facts of the present case. The protection granted by Section 14(1) is clearly subject to no default in the payment of current dues as clearly stipulated in the explanatory clause. Further, Section 14(2-A) only prohibits interruption, termination or suspension of any such supply of goods or services to the Corporate Debtor which the RP considers critical to protect and preserve the value of the Corporate Debtor and manage the operations of the Corporate Debtor as a going concern but with an exception carved out which provides that in case the Corporate Debtor has not paid dues arising from such supply during the period of moratorium.

19. In result, we hold the impugned order passed in I.A. No. 82 of 2022 to be legally unsustainable and accordingly set it aside. With the setting aside of this impugned order in I.A. No. 82 of 2022, the impugned order in I.A. No. 1432 of 2022 also falls. Both the Appeals succeed. The Respondent is directed to clear the outstanding electricity dues of the Appellant within 90 days from the date of this order failing which the Appellant can proceed to take coercive steps by invoking the applicable law and rules. However, to meet the ends of justice, the Respondent is allowed an opportunity to present a phased payment plan to the Appellant in respect of the entire outstanding dues within 30 days. The Appellant may consider the

reasonability of any such phased offer of payment and convey their acceptance, rejection or modification of any such offer within 15 days from the date of receipt of such offer to the Appellant. However, if the phased offer proposal is rejected by the Appellant, the time-line of 90 days from the date of this order for clearing the outstanding payment will hold good. I.A. No. 82 of 2022 and I.A. No. 1432 of 2022 is disposed of on the above terms. No order as to costs.

[Justice Ashok Bhushan]
Chairperson

[Barun Mitra]
Member (Technical)

[Arun Baroka]
Member (Technical)

Place: New Delhi
Date: 23.09.2024

Harleen/Abdul