



**NATIONAL COMPANY LAW TRIBUNAL
CUTTACK BENCH
CP (IB) No. 18/CB/2024**

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

In The Matter of:

Canara Bank

112, J.C. Road, Kumbaragundi,
Sampangi Rama Nagar,
Bengaluru, Karnataka-560002.
Through Authorised Representative

Mr. Rajiv Kumar

Chief Manager, Canara Bank,
Asset Recovery Branch,
Sur Market Complex,
Mangalabag, Cuttack-753001.

..... APPLICANT/ FINANCIAL CREDITOR

VERSUS

M/S. S.S. ALUMINIUM PRIVATE LIMITED

Beside Sahadebkhunta,
At/Po/Ps: Sahadebkhunta,
Balasore, Baleshwar, Odisha-756001.

..... RESPONDENT/ CORPORATE DEBTOR

ORDER PRONOUNCED ON: 09.09.2025

**CORAM: DEEP CHANDRA JOSHI, MEMBER (JUDICIAL)
BANWARI LAL MEENA, MEMBER (TECHNICAL)**

APPEARANCE

**FOR THE APPLICANT : MR. SUPRIYO RANJAN MAHAPATRA, ADVOCATE
FOR THE RESPONDENT : MR NALINI KANTA SAHOO, ADVOCATE**

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ORDER

1. The present application was filed on 10.04.2024 by Canara Bank (**'Petitioner/Financial Creditor'**) under Section 7 of the Insolvency and Bankruptcy Code, 2016 (**'the Code'**) read with Rule 4 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016 for initiation of Corporate Insolvency Resolution process (**'CIRP'**) against S.S. Aluminium Private Limited (**'Respondent/ Corporate Debtor'**) for default amount of **Rs.15,88,33,394.26/- (Fifteen Crores Eighty-Eight Lakhs Thirty-Three Thousand Three Hundred and Ninety Four Rupees and Twenty Six Paise)**.

2. **The averments made by the applicant in its application are as follows:**

2.1. The Financial Creditor sanctioned credit facilities, including a Cash Credit of Rs. 3,50,00,000 and a Term Loan-I of Rs. 5,44,00,000, in favour of the respondent for the modernisation and expansion of the existing aluminium plant at Haldiapada, as the respondent was in the process of starting a project for an aluminium extrusion manufacturing unit. The objective was to produce aluminium solid and hollow extrusion profiles used in commercial, automobile, and industrial products.

2.2. Subsequently, the respondent sought an additional loan from the financial creditor to finance modernisation and expansion of the existing plant, which required higher capital expenditures. As a result, the Financial Creditor approved a further credit of Rs. 88,64,000/- vide its sanction letter dated 11.07.2025, as Term Loan-II, to support the expansion of the plant at Haldiapada.

2.3. Additionally, the respondent requested an increase in the Cash Credit facilities by Rs. 1,50,00,000/-, which the Financial

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Creditor approved by increasing the limit to Rs. 5,00,00,000/- as per its sanction letter dated 23.03.2016.

2.4. Furthermore, the Respondent approached the Financial Creditor to issue a bank guarantee in favour of M/s National Small Industries Corporation Limited, and the Financial Creditor issued Bank Guarantee to the tune of Rs. 50,00,000/- vide Bank Guarantee No. M59GPGE172220005 dated 10.08.2017, in favour of M/s. National Small Industries Corporation Limited, for Rs. 50,00,000/-.

2.5. The said Bank Guarantee was invoked by the beneficiary through its letter Ref No: NSIC/BO/BBSR/RMA (BG)/2020-21/689 dated 21.09.2021. Subsequently the Financial Creditor, in its letter dated 24.09 2021, instructed the respondent to pay the required amount, however, the respondent failed to do so. The beneficiary bank invoked Rs. 53,99,430/-, including interest of Rs. 3,99,430/- and the amount of Rs. 53,99,430/- was settled by the Financial Creditor by debiting the Respondent's Cash Credit account.

2.6. The Financial Creditor then executed a debt restructuring agreement on 29.06.2019 with the respondent. Financial Creditor additionally approved Rs. 17,33,000/- as Term Loan – III and Rs. 1,50,00,000 for the working capital term loan, vide sanction letter dated 30.07.2020. The outstanding liability in regard to the cash credit account were acknowledged by the respondent by signing an acknowledgement of debt and security on 17.09.2020.

2.7. The respondent approached the Financial Creditor for an increase in the loan amount, and the Financial Creditor, through its sanction letter dated 01.09.2020, approved a Covid Funded Interest Term Loan of Rs. 34,32,390/- and a working capital of Rs. 2,00,00,000/- under the GECL scheme in favour of the respondent vide its sanction letter dated 29.09.2020.

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2.8. The respondent failed to pay the instalments and also defaulted in payment of the interest. The Financial Creditor, vide letters dated 25.02.2021, 25.03.2021, and 10.04.2021, called upon the respondent to settle the arrears. Upon continued default, the loan accounts were classified as "Non-Performing Asset" on 11.05.2021 in accordance with the Reserve Bank of India's Prudential Accounting Norms, and a Loan Recall Notice dated 04.10.2021 was issued demanding repayment of the outstanding sum of Rs. 13,48,00,000/-

2.9. The Financial Creditor, in the meantime, initiated proceedings under the SARFAESI Act, 2002, by issuing a notice dated 17.05.2021 under Section 13(2) of the SARFAESI Act, 2002 and after that the Respondent, vide its letters dated 23.11.2021, 01.12.2021, and 13.01.2022, sought One Time Settlement (OTS) of Rs. 4 crores, Rs. 5 crores, and Rs. 6 crores, respectively, thereby admitting liability towards the outstanding debt. Thereafter, on 23.12.2021, the Financial Creditor issued a notice under Section 13(4) of the SARFAESI Act, followed by a Sale/Auction Notice of the mortgaged properties, which failed due to a lack of bidders. Subsequently, a second notice under Section 13(2) was issued on 26.04.2022, and a second notice under Section 13(4) was issued on 16.07.2022.

2.10. Thereafter, the Financial Creditor issued a newspaper advertisement in the Business Standard on 20.07.2022 for the sale of the secured assets and filed W.P.(C) No. 3005 of 2024 before the Hon'ble High Court of Orissa seeking a direction for registration of the Sale Certificate by the Additional District Magistrate-cum-Registrar, Registration, Balasore, and the Sub-Registrar, Balasore. The said writ petition was disposed of by a final order dated 23.02.2024, directing registration of the Sale Certificate. The Financial Creditor also filed W.P.(C) No. 3003 of 2024 before the Hon'ble High Court of Orissa seeking a direction for the disposal of its application under Section

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14(1) of the SARFAESI Act, 2002, pending before the Ld. Collector and District Magistrate, Balasore, which was also disposed of by a final order dated 23.02. 2024.

3. The respondent, in its reply and written notes of submission, has contended the following:

3.1. The respondent contends that as per Form-1, Part-IV, Column-1 of the Section 7 application, the applicant has disbursed ten loans whereas Annexure-A4 of the application lists eight loans, and Annexure-A5 annexed with the application mentions nine loans, with different sanction dates and amounts, making the documents relied upon by the Financial Creditor self-contradictory. The respondent also contends that the Financial Creditor has not clarified as to why two demand notices under Section 13(2) of the SARFAESI Act were issued on 17.05.2021 and 26.04.2022, leading to confusion about the default date and the date of NPA. The respondent alleged that these discrepancies indicate financial irregularities and that the documents are being fabricated by the Financial Creditor.

3.2. The respondent contends that it has lodged criminal proceedings in relation to loan transactions which is the subject matter of the present application. The respondent alleges that the applicant has committed fraud by forging the signature of the mortgagor in relation to the creation of security over the property of one Mirza Zaber Beg as the alleged mortgagor, he has not returned from Japan to India during the time period of creation of mortgage as evident from the Passport of the mortgagor. Hence It is thus alleged that the signatures were fraudulently manufactured for the purpose of creating an additional equitable mortgage beyond the three-year lapse, and that the said security was sold without authority.

3.3. The respondent also disputes the amount claimed by the Financial Creditor and alleges illegality in regard for which Criminal

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Case No. 144 of 2022 was filed before the Court of the learned J.M.F.C., Basta. Upon inquiry, the learned J.M.F.C., Basta, directed registration of the said complaint as a First Information Report, pursuant to which FIR No. 66 of 2023 was registered at Basta Police Station, District Balasore, against the officials of the Financial Creditor, and the matter is presently under investigation.

3.4. The respondent has also contended that the loan accounts of the respondent have defaulted during the Section 10-A period as prescribed under IBC, 2016.

3.5. The respondent also contended that the present application is barred by Limitation as per the Limitation Act, 1963, as the present application has been filed after three years from the date of default.

4. After the filing of the reply by the respondent, the Financial Creditor filed an Interlocutory Application bearing IA (IB) No. 275/CB/2024 on 01.10.2024 to bring additional documents on record, which was opposed by the respondent on the ground that the Financial Creditor had not filed any document showing the date of default with the Section 7 Application but subsequently by filing this IA the Financial Creditor mentioned the date of default based on Form-D of the NeSL certificate.

5. This Tribunal vide its order dated 10.01.2025 allowed the IA (IB) No. 275/CB/2024 and took the additional documents filed by the Financial Creditor on record, and the respondent was permitted to file any documents in rebuttal of these additional documents filed by the Financial Creditor but respondent has not filed any rebuttal to the additional documents filed by the Financial Creditor in the main Section 7 application.

6. The respondent had filed a written note of Arguments on 02.05.2025, wherein the respondent contended that its unit falls within the ambit of MSME. It is urged by the respondent that the mandatory framework for revival and rehabilitation of MSMEs, prescribed under

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Notification S.O. 1432(E) dated 29.05.2015 issued under Section 9 of the MSMED Act, 2006, was not followed by the Financial Creditor before declaring the account of the respondent as NPA. The respondent has relied on the judgment of the **Hon'ble Supreme Court in Pro Knit v. Board of Directors of Canara Bank, (SLP (C) No. 7898 of 2024)**, wherein, it was held that the said Notification has statutory force and is binding, and that the RBI's revised framework further reinforces the mandatory nature of such procedures. In light of the above, the respondent submits that the declaration of its account as NPA is itself disputed, and the application filed by the Financial Creditor is unsustainable.

7. The Financial Creditor has filed its response to the Written Notes Arguments filed by the respondent, which are as follows:

7.1. The respondent, in its Reply, has sought to dispute the financial debt disbursed and the default committed on the basis of alleged discrepancies between Form I of the Section 7 Application and the notices issued under Sections 13(2) and 13(4) of the SARFAESI Act, 2002.

7.2. It is observed that such contention of the respondent is misconceived and untenable in light of the documents placed on record. The material on record indicates that the respondent's account was classified as NPA on 11.05.2021, and the first notice under Section 13(2) of the SARFAESI Act, 2002, was issued on 17.05.2021. Subsequently, on 13.07.2021, the respondent executed an Instrument of Acknowledging the Debt. Furthermore, the respondent made repeated requests for One-Time Settlement (OTS) on 23.11.2021, 01.12.2021, and 13.01.2022, thereby acknowledging and admitting the debt payable.

7.3. The applicant submits that there is an existence of financial debt disbursed by it, and the default of the respondent in relation to such debt is apparent and stands established from the aforesaid OTS

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communications. As regards the plea raised by the respondent relating to the alleged disbursement, the same is a matter to be examined by the Resolution Professional at the stage of claim verification and not at the stage of admission of the Corporate Insolvency Resolution Process before this Adjudicating Authority.

7.4. The applicant further argued that, according to the Framework for Revival and Rehabilitation of MSMEs, it is the respondent's responsibility to provide authenticated and verifiable documents proving its status as an MSME under the MSME Act, 2006, at the time of classifying the account as NPA, as held by the **Hon'ble Supreme Court in *Pro Knits (supra)***. In this case, the respondent failed to disclose or prove its MSME status when its account was classified as NPA. The claim of being an MSME, raised belatedly in these proceedings, is therefore unfounded and appears to be an attempt to hinder the process under the Insolvency and Bankruptcy Code, 2016.

7.5. The total amount of loans defaulted by the respondent, exceeding Rs 1 Crore after the time limit specified in Section 10A of the Code, meets the minimum requirement for initiating proceedings under Section 7 of the Code. Additionally, although the initial defaults in the remaining loan accounts occurred within the Section 10A period of the IBC, 2016, this is irrelevant since the defaults continued beyond that Section 10A period.

Analysis and Findings

8. The respondent stated that an FIR was registered against the Financial Creditor bearing FIR No. 66/2023 at Basta Police Station, Balasore, for alleged fraud played by the applicant while sanctioning the loan amount against the Respondent. This Adjudicating Authority only has the power to examine whether the debt extended by the Financial

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Creditor is a Financial Debt and whether the respondent has defaulted in paying the Financial Debt. The Financial Debt has been explained under Section 5 (8) of IBC, 2016, which is reproduced as follows:

“5. In this Part, unless the context otherwise requires,—

(8) “**financial debt**” means a debt along with interest, if any, which is disbursed against the consideration for the time value of money and includes—

(a) money borrowed against the payment of interest;

(b) any amount raised by acceptance under any acceptance credit facility or its de-materialised equivalent;

(c) any amount raised pursuant to any note purchase facility or the issue of bonds, notes, debentures, loan stock or any similar instrument;

(d) the amount of any liability in respect of any lease or hire purchase contract which is deemed as a finance or capital lease under the Indian Accounting Standards or such other accounting standards as may be prescribed;

(e) receivables sold or discounted other than any receivables sold on non-recourse basis;

(f) any amount raised under any other transaction, including any forward sale or purchase agreement, having the commercial effect of a borrowing;

[*Explanation.* -For the purposes of this sub-clause,-

(i) any amount raised from an allottee under a real estate project shall be deemed to be an amount having the commercial effect of a borrowing; and

(ii) the expressions, “allottee” and “real estate project” shall have the meanings respectively assigned to them in clauses (d) and (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);]

(g) any derivative transaction entered into in connection with protection against or benefit from fluctuation in any rate or price and for calculating the value of any derivative transaction, only the market value of such transaction shall be taken into account;

(h) any counter-indemnity obligation in respect of a guarantee, indemnity, bond, documentary letter of credit or any other instrument issued by a bank or financial institution;

(i) the amount of any liability in respect of any of the guarantee or indemnity for any of the items referred to in sub-clauses (a) to (h) of this clause;”

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9. A review of Section 5(8) of IBC, 2016, shows that a financial debt includes borrowed money plus any interest, reflecting the consideration for the time value of money. It covers funds borrowed with interest payments. In this case, the Financial Creditor approved loans to the respondent through various loan agreements, and interest was charged on the sanctioned amount. This interest was detailed in the loan account statements submitted by the Financial Creditor with their application, but the respondent did not dispute the loan account statement during the argument of the present matter. Thus, the FIR was registered by the respondent against the concerned official of the Financial Creditor cannot be a ground to reject the application under Section 7 of IBC, 2016, unlike in a Section 9 application, a pre-existing dispute cannot be a bar for admission of an application under Section 7 of the IBC, 2016.

10. It is also evident from Form-C and Form-D of the NeSL certificate and from the loan account statement from 01.01.2021 to 16.03.2024, maintained by the Financial Creditor, and from the Debt Restructuring Agreement dated 29.06.2019 executed between the Financial Creditor and the respondent, that the respondent has defaulted on the payment of the borrowed amount. This was never disputed by the respondent during the pendency of the matter. Therefore, it is conclusively established that the default occurred regarding the financial debt extended by the Financial Creditor to the respondent.

11. The contention of the respondent regarding the default that occurred during the Section 10A period fails, considering the judgment of **Hon'ble NCLAT in NuFuture Digital (India) Limited v. Axis Trustee Services Limited (Company Appeal (AT) (Insolvency) No. 444 of 2023)**, wherein Hon'ble Tribunal has held that if the default occurs after the period prescribed under Section 10A, then it has no bearing in the case if the default happened during the Section 10A period. The amount defaulted by the Corporate Debtor during the 10A period should be

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excluded while computing the total default amount due by the Corporate Debtor. In the present matter, it is evident from the loan account statement of the respondent for the period from 01.01.2021 to 16.03.2024, maintained by the Financial Creditor, that the default occurred after the Section 10A period as prescribed under IBC, 2016. The date of NPA, as mentioned by the Financial Creditor in Part-IV of the application, was 11.05.2021, which is beyond the Section 10A period prescribed by the IBC, 2016. Thus, it is conclusively evident that the default occurred after the Section 10A period, and this application is not hit by Section 10A, as the default did not occur during the period prescribed under Section 10A of the IBC.

12. The Tribunal observes that the respondent's claim of MSME status under the MSMED Act, 2006, was raised for the first time only in the Written Submissions and not in its Reply. It is a well-established principle of law that grounds not pleaded in the initial pleadings cannot be introduced at the stage of written submissions, as pleadings define the scope of adjudication. The plea now raised involves disputed questions of fact and has not been supported by any documentary evidence. Therefore, the contention of the Corporate Debtor regarding its MSME status and reliance on SO 1432(E) dated 29.05.2015 cannot be regarded as conclusive. Accordingly, the respondent's assertion that it is registered under the MSMED Act, 2006, and that the applicant has not followed the procedure outlined in the Judgement of the Hon'ble Supreme Court in Pro Knit (supra) fails, since the respondent has never informed this Tribunal that respondent was registered under the MSMED Act, 2006, during its reply nor has it produced any MSME registration certificate to support its own contention.

13. The Tribunal notes that the respondent has disputed the financial debt on the basis of alleged discrepancies between Form-I of the Section 7 Application and the notices issued under Sections 13(2) and 13(4) of the

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SARFAESI Act, 2002. However, the record demonstrates that the respondent's account was classified as NPA on 11.05.2021, followed by the issuance of notice under Section 13(2) on 17.05.2021. Furthermore, on 13.07.2021, the respondent executed an Instrument of Acknowledgement of Debt, and thereafter, on multiple occasions, sought settlement through various OTS proposals, thereby admitting the liability of the debt. The existence of debt and default is thus established. Any issue regarding the precise quantification of the debt is a matter to be verified by the Resolution Professional during the CIRP and cannot be a ground for rejecting the present Application at the admission stage.

14. The Tribunal finds no merit in the plea of limitation raised by the respondent. This Tribunal has placed reliance on the Judgement of the **Hon'ble Supreme Court in Dena Bank v. C. Shivakumar Reddy, (2021) 10 SCC 330 and Asset Reconstruction Co. (India) Ltd. Vs. Tulip Star Hotels Ltd., 2022 SCC Online SC 944**, wherein it has held that a valid acknowledgement of liability under section 18 of the Limitation Act extends the limitation period by three years from the date of such acknowledgement. These decisions affirm that acknowledgements made through letters, balance sheets, or account confirmations are sufficient to revise limitations. In terms of Section 18 of the Limitation Act, 1963, the acknowledgement of liability made before the expiry of the prescribed period of limitation extends the limitation period afresh from the date of such acknowledgement. In the present case, though the account of the Corporate Debtor was classified as NPA on 11.05.2021, the Corporate Debtor submitted OTS proposals on 23.11.2021, 01.12.2021, and 13.01.2022, thereby acknowledging its liability. Accordingly, the limitation period was extended up to 13.01.2025. Since the present Application was filed on 10.04.2024, it is well within the prescribed limitation period as per the Limitation Act, 1963.

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15. Hence, it is conclusively established that the Respondent has in fact defaulted in payment of a debt amount i.e. beyond Rs. 1 Crore as evident from the Form-C and Form-D of the NeSL certificate, from the loan account statement of the respondent maintained by the Financial Creditor and from the acknowledgement of debt instrument executed by the respondent dated 13.07.2021 and the present application has been filed within the period of limitation as per Section 18 of the Limitation Act, 1963.

16. In view of the aforesaid observations, we hereby admit the application and pass the following orders:

16.1. The application bearing CP (IB) No. 18/CB/2024 under Section 7 of the Code read with Rule 4(1) of the Insolvency & Bankruptcy (Application to Adjudicating Authority) Rules, 2016 for initiating CIRP of **S.S. Aluminium Private Limited [CIN: U27107OR2013PTC016587]**, Corporate Debtor is **“ADMITTED”**.

16.2. The moratorium under Section 14 of the Insolvency and Bankruptcy Code, 2016, is declared to prohibit all 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 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 Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002.

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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.

16.3. 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.

16.4. As proposed by the applicant, **Mr. Suresh Chandra Pattanayak**, having Registration No. **IBBI/IPA-002/IP-N00759/2018-19/12384** and Email Id: suresh_pattanayak@yahoo.co.in at **GKV-38, Gati Krushna Villa, Tankapani Road, Brahmeswar Bagh, Bhubaneswar, Khordha, Orissa-751018** 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 Authorisation for Assignment (AFA) in terms of 7A of the Insolvency and Bankruptcy Board of India (Insolvency Professional) Regulations, 2016.

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

16.6. 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 is to provide effective assistance to the IRP as and when he takes charge of the assets and management of the Corporate Debtor.

16.7. The IRP shall perform all its functions as contemplated, inter alia, by Sections 17, 18, 20 & 21 of the Code. It is further made clear

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that all personnel connected with Corporate Debtor, its Promoter or any other person associated with the management of the Corporate Debtor are under a legal obligation under Section 19 of the Code to extend every assistance and co-operation to the Interim Resolution Professional. Where any personnel of the Corporate Debtor, its Promoter, or any other person is required to assist or co-operate with IRP, but does not assist or co-operate, the IRP is at liberty to make an appropriate application to this Adjudicating Authority with a prayer for passing an appropriate order.

16.8. The IRP shall be under a 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 the obligation imposed by Section 20 of the Insolvency & Bankruptcy Code, 2016.

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

16.10. The Financial Creditor shall deposit a sum of **Rs. 2,00,000/-** (Rupees Two Lakhs Only) within two weeks from the date of 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.

16.11. 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 the website immediately after pronouncement of the order.

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16.12. The IRP shall also serve a copy of this order to the various departments, such as Income Tax, GST, State Commercial Tax, and Provident Fund, etc., who are likely to have their claim against the 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.

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

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

The application **CP (IB) No. 18/CB/2024** stands **"ALLOWED"**.

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**BANWARI LAL MEENA
MEMBER (TECHNICAL)**

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**DEEP CHANDRA JOSHI
MEMBER (JUDICIAL)**