

NATIONAL COMPANY LAW APPELLATE TRIBUNAL, NEW DELHI
Company Appeal (AT) (Insolvency) No. 22 of 2021

In the matter of:

Regional Provident Fund Commissioner, Vadodara

....Appellant

Vs.

Shri Mangesh V.Kekre & Anr.

....Respondents

Present:

Appellant: Mr. Manish Dhir, Advocate.

Respondents:

ORDER

(Through Virtual Mode)

19.01.2021: In view of the ground urged and keeping in view the directions given by the Hon'ble Apex Court in *suo moto* jurisdiction as also by this Appellate Tribunal in *suo moto* jurisdiction in regard to extension of period of limitation, delay of 388 days in preferring the appeal is condoned. I.A. No.61 of 2021 stands disposed of.

The issue raised in this appeal preferred against the impugned order dated 22nd October, 2019 passed by the Adjudicating Authority (National Company Law Tribunal), Ahmedabad Bench, Ahmedabad, approving the Resolution Plan of Corporate Debtor- 'Maruti Koatsu Cylinders Ltd.' is that the claim of the Appellant relating to provident fund dues has been rejected partially ignoring the mandate of Section 36 of the Insolvency & Bankruptcy Code, 2016 as also order of Division Bench of NCLT, Mumbai Bench in case of "***Precision Fasteners Ltd. v. Employees' Provident Fund Organization***" and subsequent judgments of this Appellate Tribunal.

Issue notice upon Respondents. Appellant to provide mobile Nos./ e-mail address of the Respondents. Notice be issued through e-mail or any other available mode. Requisites along with process fee be filed within two days.

Contd/-.....

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List the appeal 'for admission (after notice)' on 5th February, 2021.

**[Justice Bansi Lal Bhat]
Acting Chairperson**

**[Dr. Ashok Kumar Mishra]
Member (Technical)**

**[Dr. Alok Srivastava]
Member (Technical)**

AR/g