

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

**Comp. App. (AT) (Ins) No. 645 of 2026**

**IN THE MATTER OF:**

**Amit Goyal**

**...Appellant(s)**

**Versus**

**Vikram Kumar & Ors.**

**...Respondent(s)**

**Present:**

**For Appellant** : Present but appearance not marked

**For Respondents** : Mr. Abhishek Anand, Adv.

**O R D E R**  
**(Hybrid Mode)**

**06.05.2026:** This appeal has been filed against the order dated 20.02.2026 by which I.A No. 783 of 2026 filed by the Appellant for recalling of the order dated 24.07.2020 has been rejected.

2. The Adjudicating Authority vide order dated 20.02.2026 has made following observations :-

“This application has been filed seeking to recall and set aside the order dated 24.07.2020 passed by this Adjudicating Authority in CAA-41/ND/2019.

It may be mentioned that the resolution plan was approved by this Adjudicating Authority vide order dated 24.07.2020 which was affirmed by the Hon'ble NCLAT in Company Appeal (AT) (Insolvency) No. 689 of 2020 on 14.09.2020 and also by the Hon'ble Supreme Court of India in Civil Appeal No. 4220 of 2020 on 12.01.2021

Entertaining the said application at the stage, will not only amount to travesty of justice but will open Pandora's box.

IA dismissed.”

3. Ld. Counsel for the Appellant submitted that there were various grounds on which recall was prayed for but the said prayer has not been looked into.

4. We have looked into the order of the Adjudicating Authority, the Adjudicating Authority having already noticed that order of plan approval application has been affirmed by the NCLAT and by the Hon'ble Supreme Court, hence, the application was rejected.

5. We are of the view that no error has been committed by the Adjudicating Authority in rejecting the recall application, orders having been affirmed upto the Hon'ble Supreme Court cannot be allowed to be recalled.

6. Ld. Counsel for the Respondent has submitted that there are several concealments in the appeal.

7. In view of the fact that we are dismissing the appeal we need not go into the issue of concealment. The appeal is dismissed.

**[Justice Ashok Bhushan]  
Chairperson**

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

*Sheetal/Manu*