IN THE NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH, COURT – 1, AHMEDABAD

ITEM No.303
IA/1032(AHM)2026
in
CP(IB) 781 of 2019

Under Section 60(5) r/w Sec, 42 of IBC r/w Rule 11 NCLT, 2016

IN THE MATTER OF:

Regional Provident Fund Commissioner Employees Provident Fund Organization Regional Office Ahmedabad ....**Applicant**

V/s

Mr. Pankaj Prabhudayal Goenka Liquidator of Ms. Torque Automotives Pvt. Ltd ....**Respondent**

Order delivered on: 17/08/2026

C O R A M:

MR. SHAMMI KHAN, HON'BLE MEMBER (J)
MR. SANJEEV SHARMA, HON'BLE MEMBER (T)

O R D E R
(Hybrid Mode)

The case is fixed for pronouncement of order. The order is pronounced in the open court, vide separate sheet.

-Sd-
SANJEEV SHARMA
MEMBER (TECHNICAL)

-Sd-
SHAMMI KHAN
MEMBER (JUDICIAL)

BEFORE THE ADJUDICATING AUTHORITY
NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH, COURT-I, AHMEDABAD

IA No. 1032(AHM)2026
In
C.P (IB) No.781/AHM/2019

(An application under Section 60(5) read with Section 42 of the Insolvency and Bankruptcy Code, 2016 and Rule 11 of the National Company Law Tribunal Rules, 2016)

MEMO OF PARTIES

Regional Provident Fund Commissioner
Employees Provident Fund Organization,
Having Regional Office at:
Bhavishya Nidhi Bhawan,
Nr. R.B.I., Income Tax Circle,
Ashram Road, Ahmedabad – 380014.

.... Applicant

VERSUS

Mr. Pankaj Prabhudayal Goenka,
Liquidator of M/s. Torque Automotives Pvt. Ltd.
Having office at:
204, Austmangal Complex, Shahibaug,
Near Rajasthan Hospital,
Ahmedabad, Gujarat – 380004.

.... Respondent

Order Pronounced On: 17.08.2026

C O R A M:

SH. SHAMMI KHAN, HON'BLE MEMBER (JUDICIAL)
SH. SANJEEV SHARMA, HON'BLE MEMBER (TECHNICAL)

A P P E A R A N C E S:

For the Applicant : Mr. A. V. Nair, Ld. Advocate
For the Respondent : Mr. Harshil Patel, Ld. Advocate

O R D E R
(Per Bench)

1. This Interlocutory Application being IA No.1032(AHM)2026 has been filed on 29.06.2026 vide inward no. E-01747 by the Applicant, Regional Provident Fund Commissioner, Employees' Provident Fund Organization, Regional Office, Ahmedabad, under Section 60(5) read with Section 42 of the Insolvency and Bankruptcy Code, 2016 read with Rule 11 of the National Company Law Tribunal Rules, 2016 with the following reliefs: -

> *"(A) This Hon'ble Tribunal may be pleased to quash and set aside the impugned decisions/communications of the Respondent-Liquidator dated 28.03.2026 and 23.05.2026, whereby the claim of the Applicant for statutory provident fund dues in respect of M/s. Torque Automotives Private Limited (PF Code No. GJ/AHD/54317) has been substantially rejected/partly admitted, and further, be pleased to direct the Respondent-Liquidator to admit the entire claim of Rs. 1,79,27,376/- in toto, and also direct for the payment of the admitted provident fund dues of the Applicant in priority to all other debts, in conformity with Section 11(2) of the EPF & MP Act, 1952; and the law declared by the Hon'ble Supreme Court in*

Esskay Pharmaceuticals and Maharashtra State Co-Operative Bank (supra);

(B) This Hon'ble Tribunal may be pleased to award costs of the present Application in favour of the Applicant and against the Respondent;

(C) This Hon'ble Tribunal may be pleased to pass such other and further orders as this Hon'ble Tribunal may deem fit and proper in the facts and circumstances of the case, in favour of the Applicant."

2. The Applicant has placed before us the following facts: -

2.1 This Bench, vide its order dated 29.01.2026, ordered liquidation of the Corporate Debtor, M/s. Torque Automotives Private Limited, and appointed the Respondent, Mr. Pankaj Prabhudayal Goenka, as the Liquidator under Section 33 of the Code. Pursuant to the public announcement issued by the Respondent, 28.02.2026 was fixed as the last date for submission of claims by stakeholders.

2.2 The Corporate Debtor, bearing EPF Code No. GJ/AHD/54317, is an establishment covered under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. Prior to and during liquidation, the Applicant's office issued communications dated 04.02.2026 and 17.04.2026 to the Corporate Debtor/its office bearers regarding outstanding contributions, interest and allied dues, and the Applicant's Enforcement Officer sought production of salary registers and employment records under Section 13 of the EPF Act to enable accurate assessment. It is the case of the Applicant that due to non-cooperation of the establishment/management, including the Liquidator during inspection, in producing complete records, the dues in respect of identified employees and periods were assessed on the basis of available records and best-judgment methodology.

2.3 The Applicant accordingly submitted its claim vide letter dated 24.02.2026 for a total sum of Rs.95,41,100/-, comprising Ledger Short Payment of Rs.12,57,337/- and Tentative PF Dues for FY 2018-19 and 2019-20 of Rs.82,83,763/-, along with supporting accounts, compliance letters and inspection records.

2.4 It is stated that vide e-mails dated 25.02.2026 and 03.03.2026, the Respondent's office insisted upon re-submission of the claim in the prescribed Form-C along with additional documents, failing which the claim would be treated as per the documents available. The Applicant, vide letter No. 284 dated 03.03.2026 and subsequent communications, forwarded its detailed claim and inspection records, while drawing attention to judicial precedents holding that insistence on a particular format cannot defeat a statutory claim.

2.5 As stated, vide e-mail dated 28.03.2026, the Respondent communicated that the claim had been admitted only "based on the data submitted", treating the remaining dues as "provisional/tentative" for want of further supporting documents.

2.6 It is stated that the Applicant submitted a revised claim vide letter dated 14.05.2026 for Rs.1,79,27,376/-, comprising the Short Payment of Rs. 1,68,512/- as per corrected establishment ledger, PF & Allied Dues of Rs. 61,79,616/- for the period April 2018 to March 2020 based on the Area Enforcement Officer's reports dated 21.04.2026 and 29.04.2026, Damages under Section 14B of Rs. 61,73,691/-, and Interest under Section 7Q of Rs. 54,05,557/-, both computed vide manual calculation letters dated 13.05.2026. As tabulated in letter dated 14.05.2026 as under:

Date	Particulars of Claim	Amount (Rs.)	Basis / Supporting Documents
14.05.2026	Short Payment	1,68,512	As per corrected establishment ledger
14.05.2026	Provident Fund & Allied Dues	61,79,616	For the period April 2018 to March 2020, based on Area Enforcement Officer's reports dated 21.04.2026 and 29.04.2026
14.05.2026	Damages under Section 14B	61,73,691	Computed vide manual calculation letters dated 13.05.2026

14.05.2026	Interest under Section 7Q	54,05,557	Computed vide manual calculation letters dated 13.05.2026
Total	**Revised Claim**	**1,79,27,376**	Consolidated claim submitted vide Applicant's letter dated 14.05.2026

2.7 It is stated that vide e-mail dated 23.05.2026, the Respondent informed the Applicant that the claim already stood partially admitted on 28.03.2026 on the basis of data submitted, and advised the Applicant to approach this Adjudicating Authority under Section 42 of the Insolvency and Bankruptcy Code, 2016, giving rise to the filing of the instant Application.

3. The Applicant has relied on several grounds /decisions as narrated below:

3.1 It is stated that the partial admission of the claims premises that the dues are provisional/ tentative and not backed by the acceptable orders, which are stated to be illegal and misconceived.

3.2 As stated, branding the Applicant's assessed dues as "provisional/tentative" is contrary to the scheme of the EPF & MP Act, 1952. The Applicant relied on the decision of the Hon'ble Supreme Court in the matter of ***Maharashtra State Co-operative Bank Ltd. v. Assistant Provident Fund Commissioner, [2009] 15 S.C.R. 1***, has held that dues under Section 11(2) of the Act constitute a first charge on the assets of the establishment, payable in priority to all other debts, including those of secured creditors.

3.3 As submitted, the insistence on re-submission of the claim in the precise prescribed Form-C, when the original claim letter dated 24.02.2026 contained all particulars and supporting documents - is contrary to law, the format of a claim is directory and not mandatory, as held in the matter of ***Greater Noida Industrial Development Authority v. Prabhjit Singh Soni & Anr., (2024) 6 SCC 767***, and the same was reiterated in the matter of ***Kushal Ltd. v. Regional Provident Fund Commissioner-I*** and further Hon'ble NCLAT's decisions in the matter of ***Jet Aircraft Maintenance Engineers Welfare Association and Sikander Singh Jamuwal*** to demonstrate that a particular format cannot defeat a valid claim.

3.4 It is submitted that the Liquidator's failure to co-operate during inspection and produce salary registers and records demanded by the Enforcement Officer cannot subsequently be relied upon to brand the Applicant's assessment as 'provisional/tentative,' a party being disentitled to take advantage of its own default in producing records, as recognised in the matter of ***Coal Mines Provident Fund Commissioner v. J. Lala & Sons,***

IBC Laws | www.ibclaw.in

[1976] 3 S.C.R. 365, which upheld best-judgment assessment by the authority in such circumstances.

3.5 It is stated that the EPF Act being social-welfare legislation must be liberally construed in favour of beneficiaries, as emphasised in the matter of ***McLeod Russel India Ltd. v. Regional Provident Fund Commissioner, Jalpaiguri, [2014] 9 S.C.R. 162,*** consistent with Articles 38 and 43 of the Constitution.

3.6 As stated, the exclusion of a substantial component of EPF dues from the admitted claim effectively subordinates workers' social-welfare entitlements below other debts, defeating the first-charge priority under Section 11(2) of the EPF Act. A reliance is placed on the decision of ***EPFO v. Official Liquidator of Esskay Pharmaceuticals, AIR 2012 SC 11***, for harmonious construction of the Code and the EPF Act so as to preserve the non-derogable priority of EPF dues.

3.7 It is further stated that the Respondent has not passed any detailed, reasoned and speaking order dealing with each component of the claim, having merely communicated by e-mail that part of the claim stands admitted and the remainder is provisional/tentative, without disclosing calculations or legal reasoning, in violation of principles of natural justice.

3.8 It is submitted by the Applicant that the impugned substantial rejection of the claim is, even otherwise, illegal, unjust, arbitrary and erroneous, and the Applicant is entitled to admission of the claim in toto with priority under Section 11(2) of the EPF Act.

4. Pursuant to notice issued by this Adjudicating Authority, the Respondent-Liquidator, Mr. Pankaj Prabhudayal Goenka filed his Affidavit-in-Reply on 27.07.2026 vide inward no. D-6181, denying the Applicant's claims except as expressly admitted, and raising the following preliminary objections: -

4.1 It is contended that the bulk of the Applicant's escalated claim (Rs. 1,77,58,864/- out of Rs. 1,79,27,376/-) rests entirely on internal inspection reports and worksheets prepared by the Area Enforcement Officer dated 21.04.2026 and 29.04.2026, without any final, concluded or crystallized statutory assessment order passed by the competent authority under Sections 7A, 7Q or 14B of the EPF Act, 1952.

4.2 It is stated that a major portion of the demand, namely Rs.44,04,266/- out of Rs.61,79,616/-, has been derived using an arbitrary 40% gross-wage formula for "unidentified employees" (placed at page 72 of the Application), which is impermissible in law, provident fund dues being determinable only for specific, identifiable workmen.

4.3 As stated, that under Regulations 12, 13 and 30 of the IBBI (Liquidation Process) Regulations, 2016, the Liquidator is required to verify claims based on legally enforceable documentary proof, and provisional estimates, internal worksheets and unadjudicated penal demands cannot be treated as valid or admitted debts.

4.4 The Respondent stated that the unilateral escalation of the claim, from Rs. 95,41,100/- to Rs. 1,79,27,376/-, was made vide letter dated 14.05.2026, long after the cut-off date of 28.02.2026, based on provisional internal recalculations including fresh heads of Damages under Section 14B and Interest under Section 7Q, without any assessment order having been passed.

4.5 The brief factual matrix, as narrated in the Reply, is materially as set out in paragraph 2.6 above, save that the Respondent additionally states that, upon verification, mathematical errors were found in the carry-forward amounts in the establishment ledger statement supplied by the Applicant; that, upon correction, the crystallized short payment was verified at Rs. 1,68,512/- (admitted and paid as Rs. 1,69,085/-); and that the balance of Rs. 82,83,763/- originally claimed was rejected as it was explicitly termed "tentative/provisional" in the Enforcement Officer's own report dated 23.02.2026 and lacked any supporting Section 7A order.

4.6 The Respondent has raised several grounds for the dismissal of the instant application as under.

4.7 It is stated that internal enforcement reports do not constitute final adjudicated statutory orders; the Liquidator's role being confined to verification and collation of claims based on legally enforceable proof, with no power to admit estimated, provisional or unadjudicated demands. The Respondent relied on the decision of the NCLT, Kolkata Bench, in the matter of ***Employees' Provident Fund Organisation v. Incab Industries Ltd. & Anr., I.A.(IB) No. 1171/KB/2025 in C.P.(IB) No. 1684/KB/2018, dated 03.12.2025***, holding that claims based on estimates or internal worksheets, unaccompanied by a final statutory assessment, are liable to be refused admission, and that provident fund dues can be crystallized only through the adjudicatory process under Section 7A.

4.8 The Respondent further placed reliance on the decision of the Hon'ble NCLAT, Delhi Bench, in the matter of ***Employees' Provident Fund Organisation v. Arun Kishanlal Bagaria, C.A.(AT)(Ins.) No. 1643 of 2025, dated 28.04.2026***, following the decision of ***Harry Dhaul v. NCLT, Mumbai, C.A.(AT)(Ins.) No. 1691 of 2024***, holding that a claim based on an Area Enforcement Report, unaccompanied by crystallization under Section 7A prior to filing, cannot be accepted.

4.9 It is further contended that the demand of Rs.44,04,266/- towards "employees other than identified employees", computed by assuming PF wages at an arbitrary 40% of gross wages from old profit and loss statements, is unsustainable, provident fund liability being determinable only qua identifiable employees whose entitlement can be proved, as held by the Hon'ble Supreme Court in the matter of ***Himachal Pradesh State Forest Corporation v. RPFC, (2008) 5 SCC 756.***

4.10 It is stated that the Damages of Rs.61,73,691/- claimed under Section 14B and Interest of Rs.54,05,557/- claimed under Section 7Q, being penal/statutory in character, require mandatory quasi-judicial adjudication after notice and hearing under Section 14B, and cannot be founded upon an internal departmental letter dated 13.05.2026 in the absence of any order passed by the competent authority.

4.11 It is contended that the first charge priority under Section 11(2) of the EPF Act attaches only to legally enforceable, crystallized and adjudicated dues, and unquantified estimates, provisional calculations and unadjudicated internal demands do not enjoy such priority nor can they be included in the liquidation distribution under waterfall mechanism.

4.12 The Respondent/Liquidator has furnished the following tabulated summary of claim as verified: -

Claim Head	Amount Claimed	Amount Admitted	Amount Rejected	Legal Ground / Reasoning
Short Payment Dues	1,68,512/-	1,68,512/-	Nil	Verified and admitted in full as per corrected establishment ledger.
PF & Allied Dues (FY 18-20)	61,79,616/-	Nil	61,79,616/-	Unadjudicated demand based on internal AEO reports; no Section 7A order; estimated on unidentified employees.
Damages u/s 14B	61,73,691/-	Nil	61,73,691/-	Unadjudicated penal damages computed via internal departmental letter.
Interest u/s 7Q	54,05,557/-	Nil	54,05,557/-	Arising out of unadjudicated and estimated principal dues.
TOTAL	**1,79,27,376/-**	**1,68,512/-**	**1,77,58,864/-**	

4.13 The Respondent accordingly submitted that the admission of the crystallized ledger short payment of Rs. 1,68,512/- (paid as Rs. 1,69,085/-) and rejection of the balance, unadjudicated demand of Rs. 1,77,58,864/-, is strictly in accordance with law, and has prayed that the present Application be dismissed and the Respondent's decision be upheld.

5. Upon receipt of the Affidavit-In-Reply from the Respondent/ Liquidator, the Applicant has also filed its Rejoinder reply on 04.08.2026 vide inward No. D-6451 through Mr. Bipin S. Pillai, being the Assistant Provident Fund Commissioner, EPFO, Regional Office, Ahmedabad as under: -

5.1 The Applicant, in its Rejoinder, denied the Respondent's contention that the disputed claim could not be admitted in the absence of a final order under Section 7A of the EPF & MP Act. It was contended that the revised claim was based upon enforcement material and further verification of the underlying statutory liability.

5.2 The Applicant further contended that the Liquidator could not reject the claim solely on the basis of the absence of a particular statutory order and was required to examine the records and material available with the Corporate Debtor for the purpose of verification.

5.3 It was further submitted that valid provident fund dues are protected under Section 11(2) of the EPF & MP Act and Section 36(4)(a)(iii) of the Code and do not form part of the liquidation estate for distribution under Section 53.

5.4 The Applicant also contended that the revised claim constituted a continuation and further quantification of the claim initially lodged within time and that the reasons contained in the impugned communications could not subsequently be supplemented by fresh grounds in the Affidavit-in-Reply.

6. We have heard the Ld. Counsel for the Applicant and the Respondent and perused the Application, Affidavit-in-Reply, Rejoinder and documents on record. The Applicant's claim and subsequent revised claim, including the material relied upon therewith, have been examined in light of the provisions of the Code, the EPF & MP Act and the applicable Liquidation Regulations as well as the judgments cited in support of their respective submissions.

7. The record shows that the Applicant initially lodged a claim of Rs.95,41,100/- on 24.02.2026 and thereafter submitted a revised claim of Rs.1,79,27,376/- on 14.05.2026. The revised claim included contribution dues, damages under Section 14B and interest under Section 7Q, as detailed in the Applicant's letter dated 14.05.2026 and supporting enforcement material.

8. It is not in dispute that the short-payment component initially reflected in the claim underwent correction upon verification of the establishment ledger. The amount ultimately verified was Rs. 1,68,512/-. The record also indicates payment of Rs. 1,69,085/-. The difference, if any, shall stand explained by the Liquidator from the relevant ledger and payment record and does not survive for adjudication in the present Application.

9. The Respondent, upon verification, admitted the short-payment dues of Rs.1,68,512/- and rejected the balance claim of Rs.1,77,58,864/-. The disputed claim comprises PF and allied dues of Rs.61,79,616/-, damages under Section 14B of Rs.61,73,691/- and interest under Section 7Q of Rs.54,05,557/-.

10. The Applicant has placed reliance upon Section 11(2) of the EPF & MP Act, 1952, and Sections 36(4)(a)(iii) and 53 of the Code. Section 36(4)(a)(iii) of the Code excludes from the liquidation estate sums due to any workman or employee from the provident fund, pension fund and gratuity fund. Such statutory exclusion, however, does not dispense with the requirement of establishing, for the purpose of claim verification, the existence and quantum of the amount asserted.

11. The decisions relied upon by the Applicant establish the statutory protection accorded to provident fund dues. The statutory protection under the EPF & MP Act and the exclusion contemplated by Section 36(4)(a)(iii) of the Code operate in respect of legally enforceable and established dues. The existence of such protection does not by itself relieve the claimant of establishing the factual and legal basis of the amount asserted for the purpose of verification under the Code.

12. Thus, the issue before this Bench is not whether valid and established provident fund dues enjoy statutory protection, but whether the disputed amount of

Rs.1,77,58,864/- was supported by sufficient material establishing its existence and quantum so as to warrant interference with the Liquidator's decision under Section 42 of the Code.

13. The Liquidator is required under Sections 38 to 40 of the Code to receive, verify and admit or reject claims, wholly or partly, after examining the material furnished by the claimant. An appeal under Section 42 enables the Adjudicating Authority to examine the correctness of such decision. The Liquidator is not required to conduct an independent statutory assessment under the EPF & MP Act; however, the claim cannot be rejected mechanically where the material otherwise sufficiently establishes the existence and quantum of the liability. Section 36(4)(a)(iii) of the Code also requires the Liquidator not to include all sums due to any workman or employee from the provident fund, the pension fund and the gratuity fund. These provisions require the Liquidator to verify the amounts, if any, deposited by the Corporate Debtor in these funds from the records of the Corporate Debtor. Conversely, the Liquidator cannot be directed to admit an amount communicated by the PF authorities merely because it is asserted by a statutory authority where the supporting material is insufficient for verification.

14. The Applicant lodged its initial claim on 24.02.2026 and subsequently submitted a revised claim on 14.05.2026. The revised claim was submitted after the last date of 28.02.2026 specified in the public announcement. The subsequent filing of material after the last date for submission of claims does not, by itself, determine its admissibility. The nature of the subsequent material must be examined to ascertain whether it merely substantiates, corrects or further quantifies a liability already asserted within time, or whether it seeks to introduce a distinct and independent claim not previously lodged. The latter circumstance may stand on a different footing.

15. The principal contribution claim of Rs.61,79,616/- was not supported by any final statutory determination or other contemporaneous material of sufficient reliability establishing the amount claimed. More importantly, the material relied upon by the Applicant itself indicates that a substantial component of the claim required further factual and evidentiary determination and included an estimated computation in respect of employees who were not specifically identified. In the absence of reliable material establishing the employees concerned, the applicable wage base and the basis of computation, the Liquidator could not be directed, on the material placed before him, to admit the entire amount claimed.

16. The claim of Rs.61,73,691/- towards damages under Section 14B stands on a distinct footing. Damages under Section 14B are not an automatic arithmetical component of the contribution claim. Their levy involves exercise of statutory jurisdiction and the statutory procedure applicable to determination of damages. In the absence of an order or other legally sustainable material demonstrating determination of damages in accordance with the applicable statutory procedure, the departmental calculation placed on record was insufficient, in the facts of the present case, to establish the amount as an admitted liability in liquidation.

17. The claim towards interest under Section 7Q is dependent upon the ascertainment of the contribution liability and the relevant period of default. Since the underlying contribution liability has not been established to the extent claimed on the material placed before the Liquidator, the corresponding interest claim also cannot be admitted in the amount asserted.

18. The revised claims filed on 14.05.2026 were based on Area Enforcement Officer Reports dated 21.04.2026 and 29.04.2026. These Reports were not only prepared after the last date for submission of claims on 28.02.2024 but were not based on any statutory orders passed prior to the liquidation commencement date. These claims were not crystallised prior to the liquidation commencement date and were calculated subsequent to the liquidation commencement date.

19. The Hon'ble NCLAT in ***Assistance Provident Fund Commissioner (Legal) EPFO v. Chandra Prakash Jain (Liquidator),*** (2024) ibclaw.in 658 NCLAT held that "Any claims subsequent including any on the basis of assessment subsequent to the liquidation commencement date cannot be given any credence by the liquidator."

The Hon'ble Supreme Court in ***Assistant Provident Fund Commissioner (Legal), Employees' Provident Fund Organisation v. Chandra Prakash Jain***, Civil Appeal No.14819 of 2024, decided on 02.02.2026, **(2026) ibclaw.in 57 SC**, dismissed the appeal preferred by EPFO and upheld the decision rendered in the liquidation proceedings concerning the subsequent determination of EPF dues.

20. The decision of the Hon'ble NCLAT in ***Employees' Provident Fund Organisation v. Arun Kishanlal Bagaria,*** Company Appeal (AT) (Ins.) No.1643 of 2025, decided on 28.04.2026, was rendered in the context of a delayed claim founded upon an Area Enforcement Report and supports the proposition that, where the claim is not supported by sufficient material establishing the liability and its quantum, the Liquidator is not bound to admit the amount merely on the basis of such report.

21. The statutory protection available to provident fund dues under the EPF & MP Act and Section 36(4)(a)(iii) of the Code does not dispense with the requirement of establishing the existence and quantum of the amount claimed for the purpose of verification. The Liquidator is required to examine the material placed before him and is neither required to undertake an independent statutory assessment nor entitled to disregard a duly established statutory determination.

22. In the present case, the disputed claim of

Rs.1,77,58,864/- was founded substantially upon estimated computations, internal enforcement material, a component relating to employees not specifically identified, and calculations of damages and interest unsupported by material sufficient to establish the amounts as crystallised liabilities. On the material placed before the Liquidator and this Adjudicating Authority, no ground is made out for interference with the decision of the Liquidator under Section 42 of the Code.

23. Accordingly, **IA No.1032(AHM)2026** is **dismissed.** No order as to costs.

-Sd- -Sd-

SANJEEV SHARMA
MEMBER (TECHNICAL)
Alpesh (PS)

SHAMMI KHAN
MEMBER (JUDICIAL)