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

ITEM No.310
IA/1064(AHM)2026
in
C.P.(IB)/195(AHM)2025

Under Section 60(5) IBC r/w Rule 11 NCLT Rules, 2016

IN THE MATTER OF:

Mr. Keshav Khaneja RP of Gensol Engineering Limited **.....Applicant**
V/s
TATA Motors Limited & Anr **.....Respondent**

Order delivered on: 07/10/2026

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

I.A. No. 1064(AHM)2026
in
C.P (I.B.) No.195/NCLT/AHM/2025

(An application under Section 60(5) of the Insolvency and Bankruptcy Code, 2016 read with Rule 11 of the NCLT Rules, 2016)

In the matter of: **Indian Renewable Energy Development Agency Limited**

……. Petitioner/Financial Creditor

VERSUS

Gensol Engineering Ltd.

……. Respondent/Corporate Debtor

MEMO OF PARTIES
(AMENDED)

Mr. Keshav Khaneja,
Resolution Professional of:
M/s. Gensol Engineering Limited
Having address at:
MIQB Executive Co Working Space,
Plot No. 23, Office no. GF-13, Sector-18,
Maruti Industrial Development Area,
Gurgaon, Haryana – 122015.

……. Applicant/RP

VERSUS

1. **M/s. Tata Motors Limited**
   Having address at:
   4th Floor, Ahura Centre,
   82, Mahakali Caves Road,
   Shanti Nagar, MIDC, Andheri (East),
   Mumbai – 400093.

2. **M/s. Blu-Smart Mobility Pvt. Ltd.**
   Through its RP, i.e. NPV Insolvency Professionals Pvt. Ltd.
   Having address at:

1003, 10th Floor, Zion Z1,
Sindhu Bhavan Marg,
Near Maple County Road, Thaltej,
Ahmedabad, Gujarat – 380059.

……. Respondents

Order Pronounced On: 07.10.2026

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. Rishi Singhal, Ld. Advocate
For the Respondent : Mr. Saurabh Soparkar, Sr. Advocate a.w.
Mr. Parth Shah, Ld. Advocate,
Ms. Khyati Chugh, Ld. Adv.
Mr. Sudeep Biswas, Ld. Adv.
Mr. Ansh Goyal, Ld. Adv.
Mr. Narendra Singh, Ld. Adv. for R-2

O R D E R
(Per Bench)

1. This Interlocutory Application **(IA No. 1064(AHM)2026)** has been filed on 08.07.2026 vide inward no. E-1801 by Mr. Keshav Khaneja, the Resolution Professional of M/s. Gensol Engineering Limited ("Corporate Debtor"), under Section 60(5) of the Insolvency and Bankruptcy Code, 2016 ("Code") read with Rule 11 of the National Company Law Tribunal Rules, 2016, against the Respondent, M/s. Tata Motors Limited ("Respondent No.1"), seeking following reliefs: -

> *"A. Direct the Respondent to forthwith provide to the Applicant complete copies of all warranty certificates, warranty terms and conditions, warranty booklets, and all related documentation*

pertaining to each of the Tata EVs owned by the Corporate Debtor;

B. Direct the Respondent to honour the warranty coverage for the batteries, drivetrain, and all other components of such Tata EVs and to treat the said warranties as valid and subsisting;

C. Direct the Respondent to fully, promptly, and continuously cooperate with the Applicant in all matters relating to the maintenance and servicing in terms of the extant warranty of such Tata EVs;

D. Pass any other order(s) or direction(s) as this Hon'ble Tribunal may deem fit and proper in the facts and circumstances of the case and in the interests of justice."

2. The Applicant/RP, Mr. Keshav Khaneja has narrated the facts and grounds in the instant Application as under:

2.1 The Applicant/RP is having registration no. IBBI/IPA-002/IP-N01131/2021-2022/13759, being the RP of the Corporate Debtor, has filed the Application seeking urgent and necessary directions against the Respondent, Tata Motors Limited, including, but not limited to, providing complete copies of all underlying warranty documents, terms and conditions, warranty certificates and related documentation pertaining to each of the electric vehicles manufactured by the Respondent ("Tata EVs") owned by the Corporate Debtor, and confirming and honouring the warranty coverage to the same. On the grounds of jurisdiction and limitation it is declared that the Application is within the prescribed period of limitation and is not barred by the law of limitation.

2.2 It is stated that the Corporate Insolvency Resolution Process ("CIRP") was initiated against the Corporate Debtor vide order dated 13.06.2025 ("the Insolvency Commencement Date") passed by this Tribunal in the application preferred by Indian Renewable Energy Development Agency Limited ("IREDA") under Section 7 of the Code in C.P. (I.B.) No. 195/AHM/2025. The Applicant was appointed as the Interim Resolution Professional and was later confirmed as the Resolution Professional vide our order dated 10.09.2025. The Applicant has placed on record copy of the order dated 13.06.2025 as Annexure A-1.

2.3 It is submitted by the Applicant that he has been diligently discharging his statutory duties and obligations under the Code and the IBBI (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 ("CIRP Regulations"), including the fundamental obligation under Section 20 of the Code to protect and preserve the assets of the Corporate Debtor and to manage its operations as a going concern.

2.4 It is stated that the Corporate Debtor is primarily engaged in the leasing of electric vehicles, wherein the deployment and operation of the Tata EVs forms an integral, critical and indispensable part of its business operations and revenue generation capacity. The vehicles have been run under the Blu-Smart Group and in the brand name of Blu-Smart, and were financed in the name of Gensol

Engineering Limited. A Tri-Partite Agreement was accordingly made between Gensol Engineering Limited, its Financial Creditors and the Blu-Smart Group, a copy of which is placed on record as Annexure A-2 to the instant application.

2.5 The Applicant stated that the Blu-Smart Group entered into a Memorandum of Understanding ("MOU") directly with Tata Motors Passenger Vehicles Ltd. ("TMPVL") for facilitating the purchase of vehicles from the authorised dealers of TMPVL, and that TMPVL gave the name of the dealer from whom the vehicles could be purchased. A copy of the MOU is placed as Annexure A-3.

2.6 It is stated that, prior to the initiation of the CIRP, the Corporate Debtor acquired and operated a fleet of Tata EVs, which constitute valuable assets forming part of its estate and duly included in the Information Memorandum. A list of the Tata EVs owned by the Corporate Debtor is placed as Annexure A-4.

2.7 It is stated that the Respondent No.1, i.e. M/s. Tata Motors Ltd. also entered into a service level agreement ("SLA") with the Blu-Smart Group for the servicing of the vehicles. The Applicant has found only a draft agreement and has not been able to find the signed agreement from the records of the Corporate Debtor. As per the draft agreement, the battery pack warranty is 6 years or 3,00,000 km, whichever is earlier. **The Applicant is trying to find the signed copy from the RP of the Blu-Smart**

Group or from the suspended directors of the Corporate Debtor. The draft of the said SLA is placed as Annexure A-5.

2.8 The Applicant, during the course of the CIRP, discovered that the batteries of several Tata EVs owned by the Corporate Debtor were either not functioning properly or had become defunct, rendering the vehicles non-operational and incapable of being deployed for the Corporate Debtor's business. According to the Applicant, the battery failures and defects are not due to any misuse, negligence or fault on the part of the Corporate Debtor, its suspended board of directors or the Applicant, but appear to be due to inherent defects, manufacturing issues or normal wear and tear that would ordinarily be covered under the warranty terms provided by Tata Motors.

2.9 It is stated that the Corporate Debtor's main business is the running of electric vehicles; that it is one of the major customers of TMPVL; and that the majority of these vehicles are financed by PSUs or banks. The Tata name carries immense goodwill among the public. Prior to the commencement of the CIRP, the Corporate Debtor had a fleet of around 4,000 Tata EVs, making it one of the largest Tata EV fleet owners in India. The Corporate Debtor purchased these vehicles on the understanding that Tata would provide the services and warranties as per the commitments made and that the Corporate

Debtor would not face any problem in service and warranty claims.

2.10 As stated, the Tata EVs came with comprehensive warranty coverage, including battery warranty, drivetrain warranty and other applicable manufacturer warranties, as per the standard terms and conditions provided by the Respondent at the time of purchase. On becoming aware of the defects, the Applicant contacted the representative of the Respondent requesting them to honour the warranty and cure the battery defects, as the same fell within the warranty coverage.

2.11 It is stated that all the warranty certificates and related documentation pertaining to the Tata EVs were not available with the Corporate Debtor. The Applicant requested the Respondent and the suspended management to share the same in order to confirm the terms of warranty, and during the various communications the Respondent replied on 26.03.2026 as under:

> *"If the vehicle is within the warranty period and has been used/maintained in terms of the warranty conditions/exclusions (illustratively, warranty is not honoured if the vehicle was used in a rally race), we will be honouring the warranty as we would with any other owner of a Tata vehicle. If the vehicle is not within the warranty period or has not been used/maintained in terms of the warranty conditions, the same will need to be serviced in terms of the applicable service rates for the particular action to be performed."*

2.12 The Applicant states that, in the absence of clarity on the warranty of all the vehicles, it is very difficult to run them. As stated, the Applicant made sustained, repeated and diligent efforts to engage with the Respondent and to obtain its cooperation in honouring the warranty obligations and providing the requisite documentation.

2.13 Vide various correspondences addressed to the Respondent, the Applicant expressed concern that the refusal to provide warranty coverage has resulted in significant depreciation in the value of the Tata EVs and requested the Respondent to extend and confirm the continued applicability of warranty coverage, including battery warranty, drivetrain warranty and other applicable manufacturer warranties. The correspondence is placed as Annexure A-6 (Colly).

2.14 As stated, on 13.02.2026, the Applicant once again issued a letter to the Respondent expressing serious concern regarding the non-acknowledgement of the request for confirmation on warranty coverage, and highlighting that the warranty obligations of the Respondent arise from the manufacturer's commitments and cannot be unilaterally withdrawn or denied during the CIRP, particularly when such denial would directly impair the going concern value of the Corporate Debtor. The Respondent was requested to confirm in writing the continued applicability and validity of warranty coverage for all Tata EVs and to provide complete copies of all

underlying warranty documents, terms and conditions, warranty certificates and related documentation. The letter dated 13.02.2026 is placed as Annexure A-7.

2.15 The Applicant continued to engage with the Respondent through various meetings, telephonic discussions and communications during February and March 2026, and persistently pursued the matter with the officials of the Respondent concerning warranty support, vehicle maintenance and preservation of the assets. On receiving no effective resolution, the matter was escalated to senior officials of the Respondent, including Mr. Sourabh Roy, in March 2026. Despite such engagement over several months, the Respondent failed to provide a clear, comprehensive and operational framework for implementation of warranty support for the Tata EV fleet.

2.16 It is stated that in a meeting held on Monday, 27.04.2026 at the Respondent's office at 4th Floor, Ahura Centre, 82 Mahakali Caves Road, Shanti Nagar, MIDC, Andheri (East), Mumbai – 400093, along with IPE team member Mr. Sutanu Sinha, the Respondent assured the Applicant that a response would be provided regarding suitable support and assistance. As stated, no communication has been received from the Respondent till date.

2.17 It is stated that despite repeated communications and follow-ups, the Respondent failed to provide any timely clarification regarding the implementation of

warranties, thereby creating uncertainty in respect of a substantial asset base of the Corporate Debtor. The availability of valid and subsisting warranties is placed on record as a critical factor in determining the operational viability, maintenance costs, and overall valuation of the electric vehicles forming part of the assets.

2.18 It is further stated that the battery is the single most vital and costly component of an electric vehicle and the failure of which renders the vehicle wholly inoperative and substantially depreciates its value. The expense of battery replacement fall upon the Corporate Debtor outside the ambit of warranty coverage, hence, such liability would impose a considerable burden upon the limited resources available during the Corporate Insolvency Resolution Process (CIRP).

2.19 It is further stated that a **serious fire incident** involving a Tata Tigor EV on 11.05.2026 raised grave concerns regarding the safety, reliability, and roadworthiness of the fleet. Despite repeated requests, Tata Motors Limited failed to furnish any conclusive Root Cause Analysis ("RCA") or technical investigation report, materially prejudicing the Applicant's ability to take informed decisions on repair, deployment, and operation of the vehicles. The issue of warranty coverage was also deliberated in the 10th Meeting of the Committee of Creditors on 10.02.2026, wherein the Applicant was authorised to take necessary steps, including issuance of legal

notice, to secure warranty protection and cooperation from the Respondent.

2.20 It is further submitted that vehicles of 0, 1 and 2 series are equipped with GBT chargers, for which charging infrastructure is unavailable. Unless the Respondent provides such infrastructure or replaces the charging technology, the vehicles cannot be operated. The Respondent has altered charging technology in newer models but has failed to support the Applicant for older vehicles still under warranty.

2.21 The Tata EVs constitute core operational assets integral to the Corporate Debtor's business model, revenue generation, and going concern value. The Respondent's failure to provide RCA reports, technical support, and warranty coverage has directly hindered redeployment of the fleet, caused erosion of asset value, loss of revenue, and adversely impacted the Resolution Professional's efforts to preserve and maximise value during the CIRP.

2.22 The Applicant relies on Sections 20 and 25 of the Insolvency and Bankruptcy Code, 2016, which mandate the Interim Resolution Professional and Resolution Professional to protect and preserve the value of the Corporate Debtor's property and manage operations as a going concern. The prejudice caused by refusal to extend warranty coverage extends beyond financial loss to qualitative factors such as business viability, operational continuity, stakeholder confidence, and the success of the resolution process. Section 60(5)(c) confers wide

jurisdiction upon this Tribunal to adjudicate questions of law or fact arising in relation to the CIRP, and the relief sought is intrinsically connected with the main assets of the Corporate Debtor.

2.23 It is stated that the prayers sought have a direct nexus with the insolvency resolution process and are necessary for the Applicant to discharge statutory obligations under the Code. The Application is bona fide and in the interest of justice, and the reliefs at Part V (Prayers A to D) are accordingly prayed.

3. Upon serving the notice, the Respondent No.1, M/s. Tata Motors Passenger Vehicles Limited ("TMPVL") has filed its reply on 03.08.2026 vide inward no. D-6442 through its authorised signatory, Mr. Mohammadhanif Shaikh, DGM (Corporate Legal) narrated briefly as under:

3.1 It is submitted that, pursuant to the Scheme of Arrangement sanctioned by the NCLT, Mumbai Bench, the Tata Motors Group was restructured into two separate listed companies, segregating the Commercial Vehicle Business (trucks and buses) and the Passenger Vehicle Business including the Electric Vehicle ("EV") Business. The Passenger Vehicle Business, including the EV Business, was transferred to and vested in TMPVL. Since the present proceedings pertain to electric vehicles, the subject matter falls within the business of TMPVL, which is accordingly the proper and necessary party.

3.2 As contended, the Application proceeds on a fundamentally erroneous premise that TMPVL has

declined or refused to honour warranty obligations, which is contradicted by the Applicant's own correspondence (Annexure A-6). TMPVL has consistently affirmed that all valid warranty claims shall be honoured strictly in accordance with the applicable terms, subject to the vehicle being within the prescribed warranty period and operated, maintained, and serviced in compliance with manufacturer requirements.

3.3 It is stated that the principal relief sought is, in substance, a blanket declaration that the entire fleet is under subsisting warranty irrespective of age, mileage, maintenance history, service records, usage, or contractual exclusions. Grant of such relief would amount to judicial re-writing of contractual terms voluntarily agreed between the parties, and the Application is stated to be liable to be dismissed.

3.4 In reply paragraphs 7 to 10, it is submitted that, the Passenger Vehicle Business Undertaking of Tata Motors Limited was vested in M/s TML Business Analytics Services Limited vide order dated 24.08.2021 passed by the NCLT, Mumbai Bench, later renamed Tata Motors Passenger Vehicles Limited ("TMPVL"). With the Composite Scheme effective from 24.11.2025, Tata Motors Limited and TMPVL became distinct listed companies, each with separate identity, management, assets, and liabilities, with TMPVL liable only for the Passenger Vehicle and EV Business. For expeditious adjudication, the Respondents are not pressing

technical objections on mis-joinder, though Respondent No. 2 (Mr. Girish Wagh, Managing Director – Commercial Vehicles) is unnecessary and liable to be deleted. M/s. BluSmart Mobility Pvt. Ltd. thereafter approached TMPVL to procure EVs through authorised dealers, pursuant to which an MOU dated 06.06.2022 was executed. Under the MOU, TMPVL's role was limited to identifying and referring an authorised dealer/re-seller, with purchases to be made on mutually agreed terms. The MOU does not impose any warranty obligation beyond the standard manufacturer's warranty.

3.5 In reply para 11-12 it is further contended that the TMPVL does not sell vehicles directly to customers; sales are made to authorised dealers on a principal-to-principal basis, who in turn sell to customers under their own contracts of sale. TMPVL is not a party to those contracts and does not retain the sale documents. Servicing, maintenance, and repair of Tata EVs are likewise managed by the authorised dealer/service network independently. Where a repair or replacement is covered under warranty, it is provided free of cost by the service centre, with parts reimbursed or supplied by TMPVL. TMPVL's role is confined to providing technical know-how, training, spare parts, and support to the authorised network.

3.6 As per the information available with TMPVL, subject to reconciliation with dealer-level CRM data, the BluSmart Group/Corporate Debtor purchased 7,756

electric vehicles manufactured by TMPVL. A reconciled list with year of purchase is placed on record as Annexure R-1.

3.7 In reply paragraphs 14–16 it is submitted that the Applicant has candidly admitted that no executed **SLA** or other binding contractual document could be located, and has chosen to rely upon an unsigned and undated draft (Annexure A-5) to propound a warranty of six years or 3,00,000 km. Such reliance is stated to be impermissible in law, an unsigned draft conferring no rights and creating no obligations; the Respondents have characterised the manner in which the draft has been relied upon as an attempt to mislead the Tribunal. It is submitted that the contract of warranty for a Tata EV is contained in the Owner's Manual supplied at the time of sale. The relevant clauses are reproduced as under:

> Clause 1 of the Xpres-T EV (Ziptron 26 kWh) Owner's Manual:
> *"1. This warranty for TATA XPRES-T EV (Inclusive of Battery and Electric Powertrain) shall be for a period of 36 months from the date of sale or 1,25,000 km, whichever occurs earlier."*
> *Clause 1 of the Xpres-T EV (Electra 21.5/25 kWh) Owner's Manual: "1. This warranty for TATA XPRES-T EV (Inclusive of Battery and Electric Powertrain) shall be for a period of 3 years from the date of sale or 1,25,000 km, whichever occurs earlier."*

3.8 It is stated that the conditions of warranty are uniform across the models/variants in the Corporate Debtor's fleet, and sample Owner's Manuals are placed as Annexure R-2 and Annexure R-3. The fleet includes vehicles purchased since 2022 and used as a high-mileage commercial ride-hailing fleet; a significant part of the fleet must therefore have already run out of warranty, which is why vehicle-wise inspection and particulars are essential before any direction can be considered.

3.9 In reply paragraphs 17-19, it is submitted that the warranty is subject to the following standard exclusions common to both owner's manual (with one additional exclusion in the Electra manual), briefly summarised as under:

a) *Claim-based, not automatic (Clause 2): the warranty covers only parts found defective by TMPVL and only if the vehicle is brought in during the warranty period;*

b) *Third-party parts excluded (Clause 4): tyres, 12-volt batteries and audio/video equipment made by others;*

c) *Misuse and unauthorised repair (Clause 5), stated to be the key exclusion: the warranty does not apply if the vehicle is repaired outside the authorised network or, in TMPVL's judgment, has been misused, negligently or inadequately maintained, involved in an accident, overloaded or not serviced through the authorised network as prescribed. This is said to bear directly on the fire incident of 11.05.2026;*

d) Normal wear parts excluded (Clause 6): hoses, wiper blades, fuses, brake shoes/pads, cables and rubber parts (except oil seal and glass run);

e) Normal deterioration excluded (Clause 7);

f) Routine maintenance excluded (Clause 8): oil/fluid changes, headlamp focusing, fastener retightening, wheel balancing/alignment, tyre rotation and consumables such as bulbs, filters and AC gas;

g) Environmental damage excluded (Clause 9): pollution or bird-dropping damage, and minor noise, vibration or irregularities from particular or irregular use;

h) Abnormal use (Clause 10, Electra manual): racing, rallying or any competitive use voids the warranty.

3.10 It is contended that the determination of warranty eligibility is inherently vehicle-specific and fact-intensive, requiring verification of sale date, odometer reading, service history, maintenance records, defect nature, usage, and applicable exclusions. No blanket adjudication of warranty status for thousands of vehicles can be undertaken. TMPVL affirms its commitment to honour warranty obligations, subject to inspection and verification by authorised workshops/ service centres, and once a service agency confirms that a vehicle is within warranty and properly maintained, the warranty will be honoured as for any other customer.

3.11 **Not maintainable under Section 60(5) of the Code [Paras 20–23]:** Section 60(5)(c) gives residuary

jurisdiction over questions "arising out of or in relation to" the insolvency resolution process, requiring a direct and proximate link. Whether a specific EV of a specific age and use remains under warranty is a question of fact and contract between owner and manufacturer, and CIRP status alone does not turn an ordinary warranty dispute into an IBC dispute. The relationship is that of buyer and manufacturer, and the remedy for any genuine vehicle-specific dispute lies in ordinary civil law. This Tribunal, it is said, will not entertain an application requiring adjudication of disputed facts across thousands of vehicles, each with a different purchase date, use and maintenance record.

3.12 **Misjoinder and mala fide impleadment of Respondent No. 2 [Paras 24–25].** Mr. Girish Wagh has been impleaded only because he is the Chairman and Managing Director of Respondent No. 1; no personal act or omission is alleged; a company is a separate legal entity from its directors; the impleadment appears intended to cause harassment, and he should be deleted with costs.

3.13 **Vague, omnibus and unparticularised Application [Paras 26–27].** Although Annexure A-4 spans pages 71 to 473, it discloses, for no vehicle, the chassis/VIN number, date of first sale/registration, applicable warranty period and mileage cap, current odometer reading, service history (including whether services were done at authorised centres) or the specific defect. A warranty runs with each vehicle

and its own history, and cannot be declared "valid and subsisting" for thousands of vehicles by a single order; Prayer (B) cannot be granted.

3.14 **No cause of action [Paras 28–29].** By letter dated 26.03.2026 (Annexure A-6), Respondent No. 1 stated that it would honour the warranty for vehicles within the warranty period and maintained in terms of the warranty, and that other vehicles would be serviced at applicable service rates. TMPVL has honoured and will honour its commitment to the extent of the Owner's Manual. There being no refusal, no cause of action arises; the Applicant, in substance, wants an ***en-masse*** waiver of ordinary warranty conditions merely because the Corporate Debtor is under CIRP. The warranty obligations are purely contractual, and any claim for replacement of the entire product or other relief dehors the warranty terms is untenable.

3.15 **The claim rests on an admittedly unsigned draft [Para 30]**. The Applicant admits that no signed SLA could be found and relies on an unsigned draft to claim a "6 years or 3,00,000 km" battery warranty. This is unverified and wrong; the documented warranty is per Annexures R-2 and R-3. Failure of the Corporate Debtor or BluSmart to keep its records cannot be blamed on the Respondents.

3.16 **No privity of contract [Para 31].** The vehicles were purchased under the MOU dated 06.06.2022 between BluSmart and TMPVL and a Tri-Partite Agreement dated 17.01.2023 to which neither Respondent No. 1 nor TMPVL is shown as a

signatory; the vehicles were bought through the authorised dealer network in the ordinary course, and the warranty is governed by the standard terms issued at the point of sale.

3.17 **Fire incident and RCA are premature and unsubstantiated [Para 32].** The averments on the fire of 11.05.2026 are stated to be vague, giving no chassis number, location, purchase date, service history or circumstances. An RCA needs a proper technical investigation which takes time and may involve independent agencies, insurers and forensic examination, including checking for misuse, tampering, unauthorised repair or non-genuine components. It is premature to direct production of an incomplete report or draw any adverse inference.

3.18 **Sections 20 and 25 cannot create substantive rights against third parties [Paras 33–34].** These provisions require the RP to preserve assets and run the corporate debtor as a going concern, but do not create new contractual rights against third parties beyond those existing under the relevant contracts. The Application seeks to convert conditional, vehicle-specific warranty obligations into an unconditional fleet-wide guarantee, which cannot be granted without rewriting contractual rights and undertaking a fact-finding exercise in respect of thousands of vehicles, and is liable to be dismissed with exemplary costs.

3.19 The Respondent No.1, TMPVL has further dealt with paragraph wise reply in Para 35-37 briefly stated as under:

3.19.1 Part I of the Application [35.1]: merely descriptive of parties, needing no comment; nothing is admitted; Tata Motors Ltd. has been wrongly joined as all vehicles were manufactured by TMPVL, which is in the Applicant's knowledge; Respondent No. 2 was impleaded unnecessarily and only to bring undue pressure.

3.19.2 Part II [35.2]: the reliefs travel beyond the jurisdiction under Section 60(5); under the guise of that provision the Applicant seeks specific enforcement of purported contractual obligations against a third party having no privity with the Corporate Debtor.

3.19.3 Part III [35.3]: the objection is not founded on limitation but on absence of jurisdiction, absence of cause of action and absence of privity or enforceable obligation.

3.19.4 Para IV(1) [35.4]: it is admitted purely as a matter of record that CIRP was initiated on 13.06.2025 and the Applicant was confirmed as RP on 10.09.2025; the inferences are denied.

3.19.5 Para IV(2) [35.5]: a statement of law; it is denied that the statutory provisions confer

any right to seek the reliefs against Respondent No. 1.

3.19.6 Para IV(3) [35.6]: it is admitted that a Tri-Partite Agreement dated 17.01.2023 was executed between Gensol Engineering Limited and the Blu-Smart Group, but denied that Respondent No. 1 and/or TMPVL is a party to it or bound by it.

3.19.7 Para IV(4) [35.7]: only the existence of the MOU dated 06.06.2022 between TMPVL and Blu-Smart is admitted; it is denied that it creates any right in favour of the Corporate Debtor or the Applicant or any obligation on the Respondents.

3.19.8 Para IV(5) [35.8]: not within the knowledge of the Respondents; neither admitted nor denied.

3.19.9 Para IV(6) [35.9]: emphatically denied as false and misleading. It is denied that any SLA was ever entered into or executed with the Blu-Smart Group; the terms of the alleged SLA never attained finality and remained at the stage of negotiation; the six-year/3,00,000 km battery warranty is denied; and the Applicant's own averment that the document is unsigned and untraceable is destructive of its case.

3.19.10 Para IV(7) [35.10]: raises seriously disputed questions of fact. The Applicant cannot assert anything about the condition of the

batteries without proper technical inspection; the averments are vague and baseless; it is denied that any failure falls within the warranty. Coverage depends on the age, usage, mileage and service history of each vehicle. Had the batteries suffered from an inherent or manufacturing defect, the vehicles would not have covered substantial mileage, and no such complaint was raised before the CIRP; the allegation is an afterthought.

3.19.11 Para IV(8) [35.11]: except for the Applicant's acknowledgement that Tata Motors is a leading EV manufacturer, the averments are denied or not admitted. The Applicant admits that the fleet was purchased from TMPVL, a separate juristic entity, yet has not impleaded it, so that the Application is bad for non-joinder of a necessary party. TMPVL has consistently communicated that it will honour all valid warranty claims, including battery claims, after technical evaluation, and the Applicant's apprehension is unfounded.

3.19.12 Para IV(9) [35.12]: denied; the matters vary from vehicle to vehicle and no omnibus assertion is sustainable.

3.19.13 Para IV(10) [35.13]: partially false and denied. TMPVL cannot make any positive or negative assertion on the present

condition of the batteries as they have neither been inspected nor technically evaluated by it. It has always conveyed its willingness to honour valid warranty obligations, but a detailed technical evaluation of the batteries and formulation of an action plan would need reasonable time, and services outside the contractual warranty would be on a chargeable basis. Inspection had to be done through the normal service process without disrupting other customers.

3.19.14 Para IV(11) [35.14]: denied. No separate "Warranty Certificate" exists; warranties are governed by the respective Owner's Manual. It is denied that the warranty terms were unavailable with the Corporate Debtor or that the Applicant asked Respondent No. 1 and the suspended management to share them. The letter of 26.03.2026 is a matter of record.

3.19.15 Para IV(12) [35.15]: TMPVL has been in continuous communication and has consistently conveyed that valid warranty claims will be honoured, and that any claim can be considered only after the vehicles and batteries are inspected and technically evaluated. At no point has TMPVL refused a valid claim.

3.19.16 Para IV(13) [35.16]: denied. Respondent No. 1 has not failed or refused to furnish warranty documents or support; the warranty shall be honoured strictly in accordance with its terms, as for any other Tata vehicle owner, and neither the CIRP nor the office of the Applicant can enlarge its scope.

3.19.17 Para IV(14) [35.17]: denied. No warranty obligation arises from a "manufacturer's commitment" incapable of being withdrawn during CIRP, and no act of the Respondents has impaired the going concern value of the Corporate Debtor.

3.19.18 Para IV(15) [35.18]: denied. Respondent No. 1 acted constructively and in good faith; its officials, including Mr. Sourav Roy, made themselves available, and the standard warranty position was reiterated on 26.03.2026.

3.19.19 Para IV(16) [35.19]: it is admitted as a matter of record that a meeting was held on 27.04.2026 at the office of Respondent No. 1 attended by Mr. Sutanu Sinha of the IPE team, but it is denied that there was no communication thereafter. It was conveyed that a reasonable time was required to assess the scope of work and formulate a comprehensive action plan, and that preparing and implementing such a plan

would be a separate professional engagement on a chargeable basis, on mutually agreed terms.

3.19.20 Para IV(17) [35.20]: denied; no failure to furnish timely clarification and no uncertainty was caused.

3.19.21 Para IV(18) [35.21]: denied that valid warranty is a critical factor in operational viability or valuation; in any event it is irrelevant to whether an enforceable obligation exists.

3.19.22 Para IV(19) [35.22]: denied. It is not admitted that the battery is the single most critical and expensive component, or that replacement cost would drain the Corporate Debtor's resources; financial hardship cannot fasten an obligation unknown to contract or law.

3.19.23 Para IV(20) [35.23]: partially false and not admitted. The fire incident raises no concern regarding the fleet, and it is denied that Respondent No. 1 failed to furnish an RCA. The RCA is a detailed technical exercise requiring considerable time; the motor concerned will be analysed only after the insurance company completes its examination and grants clearance, which is still awaited and the process has therefore not commenced. Any delay is not attributable to TMPVL, and attributing the

cause to any component before inspection would be speculative.

3.19.24 Para IV(21) [35.24]: denied; neither Respondent No. 1 nor TMPVL was party to the 10th CoC meeting held on 10.02.2026, and no CoC resolution can create or enlarge obligations binding on strangers.

3.19.25 Para IV(22) [35.25]: denied. There are several independent third-party EV charging service providers equipped with GBT chargers; the setting up of charging infrastructure was never contemplated or negotiated and does not form part of TMPVL's contractual or statutory obligations.

3.19.26 Para IV(23) [35.26]: denied that the Tata EVs are critical, core and indispensable assets or that their operability impacts the interest of PRAs or the resolution; in any event, the averments are extraneous to the existence of an enforceable obligation.

3.19.27 Para IV(24) [35.27]: denied that any failure to furnish an Root Cause Analysis (RCA) report, provide technical support or extend warranty has impacted redeployment, eroded asset value or caused loss of revenue, or that any such loss is attributable to the Respondents.

3.19.28 Paras IV(25) and IV(25 sic) [35.28–35.29]: statements of law about Sections 20 and

25; it is denied that these provisions can fasten upon the Respondents, who are strangers to the estate, any obligation not otherwise subsisting in contract or law. The Applicant's statutory duties are owed to the Corporate Debtor and its stakeholders and cannot be transposed on a third party.

3.19.29 Paras IV(26)–(28) [35.30–35.32]: denied. The Respondents owe no obligation to preserve the value of the estate beyond honouring bona fide, duly verified and in-warranty claims in the same manner as for any other customer; any erosion of value is not attributable to them; the dispute does not fall within Section 60(5) of the Code.

3.19.30 Paras IV(29)–(30) [35.33–35.34]: denied. The statutory duties of the Applicant furnish no warrant for a relief beyond the jurisdiction of the Tribunal and unsupported by any subsisting obligation, and the Application is not bona fide and deserves to be dismissed in limine.

3.19.31 [Paras 36–37] The Respondents have reiterated the general denial, craved leave to add to or amend the Reply, and prayed that the Application be dismissed with such further reliefs as the Tribunal deems fit. The Reply carries the verification of the deponent, affirmed at Ahmedabad in August 2026.

4. The Respondent No.2, M/s. NPV Insolvency Pvt. Ltd., being the Resolution Professional of M/s. Blu-Smart Mobility Limited, has filed its reply on 12.08.2026 vide inward no. D-6603, through its director, Mr. Ritesh Praksah Adatiya briefly narrated as under:

4.1 Respondent No. 2 states that the Reply is filed in response to the Application impleading it as a party, without prejudice to its rights and contentions, all of which are expressly reserved, including the right to raise further objections at any subsequent stage.

4.2 It is stated that Respondent No. 2 is the RP of Blu-Smart Mobility Limited, a corporate debtor undergoing a separate and independent CIRP before this Tribunal in CP (IB) No. 205 of 2025.

4.3 The reliefs at prayers (A) to (C) are solely against Respondent No. 1 (Tata Motors Limited) and pertain to the provision of warranty certificates, terms and conditions and related documentation for the Tata EVs and to the honouring of warranty coverage. No independent or substantive relief is sought against Respondent No. 2, which has been impleaded as a proper party for the limited purpose of production of such records as may be available with it.

4.4 The Tata EVs were purchased, financed and owned in the name of the Corporate Debtor, M/s. Gensol Engineering Limited, as is evident from the Applicant's own averments at paragraph 3 of the Application and the Tri-Partite Agreement (Annexure A-2). The role of Respondent No. 2 (i.e. Blu-Smart), as recorded in that agreement, was limited to the

operation and deployment of the vehicles under the BluSmart brand and, pursuant to the MOU (Annexure A-3), to facilitating purchase of vehicles from authorised dealers of TMPVL. Respondent No. 2 is neither the owner, registered keeper nor financier of the Tata EVs and is not a party to the warranty terms extended by Respondent No. 1 to the owner of the vehicles.

4.5 Accordingly, the obligation, if any, to furnish warranty documentation and to honour warranty coverage lies solely upon the manufacturer qua the owner of the vehicles, i.e. the Corporate Debtor. Respondent No. 2 has no independent contractual privity with the manufacturer in respect of the warranties and is not the appropriate party against whom the reliefs at prayers (A) to (C) can be granted.

4.6 Upon a diligent search of the books of account, registers and physical and electronic records handed over by the suspended management of the Blu-Smart Group and available with it, Respondent No. 2 has been unable to trace or locate any executed/signed copy of the Service Level Agreement. It is clarified that this non-availability does not amount to an admission or denial as to the terms recorded in the draft, including the battery pack warranty of six years or 3,00,000 km, whichever is earlier.

4.7 Respondent No. 2 has also sought clarification from the Suspended Board of Directors on the execution of the SLA through calls and by email dated

11.08.2026, which is placed as Annexure-1; however, the Suspended Board of Directors has not yet clarified the same.

4.8 Respondent No. 2 has finally prayed to take the reply on record and pass such other orders as the Tribunal deems fit be passed in the interests of justice, equity and successful completion of the respective CIRPs.

5. The Applicant has filed its Rejoinder Reply on 25.08.2026 vide inward no. D-7152 through its counsel to the Reply-cum-Objections filed on behalf of the Respondent nos. 1 and 2 and denied each and every contention. The brief of the reply is narrated as under:

5.1 In reply to paragraphs 3 to 5 of the Reply, the Applicant states that he does not dispute the restructuring of the Tata Motors Group or that TMPVL is concerned with the Passenger Vehicle and EV Business; indeed, he has already stated that TMPVL is the entity responsible for the warranty obligations. The Respondents cannot rely on the restructuring to defeat the Application. TMPVL has participated in the proceedings, filed a detailed reply on merits, relied on its own documents and sought dismissal, and cannot now raise a technical objection to its presence. Without prejudice, the Applicant is willing to formally implead TMPVL if the Tribunal considers it necessary.

5.2 It is denied that the Applicant alleges a complete refusal to honour warranty claims. The Applicant's

case is that, despite repeated correspondence and meetings since February 2026, the Respondents have failed to provide a clear and time-bound process for checking the vehicles and determining their warranty status. The Respondents themselves state that valid claims will be honoured after inspection and verification, which is precisely the process the Applicant seeks to have completed in a time-bound manner. No concrete verification schedule, action plan or timeline was provided even after the meeting of 27.04.2026, and the Respondents' position that the verification exercise would be a separate chargeable "professional engagement" is contrary to their letter dated 26.03.2026.

5.3 It is denied that the Applicant seeks a blanket declaration that every vehicle is automatically covered by warranty. The Applicant has never disputed that warranty coverage is determined by the applicable terms, including the warranty period and exclusions; the relief sought is for a vehicle-wise inspection and verification so that the warranty status of each vehicle can be determined and valid claims honoured. The existence of different periods, maintenance requirements and exclusions makes such verification necessary, and the Respondents have themselves placed the Owner's Manuals and a reconciled list of 7,756 vehicles on record.

5.4 The allegation of re-writing the contract is denied; the Applicant seeks neither to create a new warranty

nor to enlarge the existing one, but only implementation and verification of existing warranty obligations in a transparent and time-bound manner.

5.5 In replying paragraphs 7-12, it is stated that the reply itself discloses material facts supporting the Applicant, namely that 7,756 TMPVL-manufactured EVs were acquired by the BluSmart Group/Corporate Debtor and that discussions on warranty coverage and its verification took place, leaving the issue unresolved. The Applicant has placed on record the fleet particulars (Annexure A-4), the draft SLA (Annexure A-5) and the correspondence (Annexures A-6 to A-8); the Application is preferred in the context of an existing and continuing issue concerning the assets of the Corporate Debtor.

5.6 As averred, the scale and nature of the assets show that the Application is not a mere dispute about isolated warranty claims. The Applicant has not disputed the need for vehicle-wise inspection, and the relief is directed at putting in place and completing that exercise rather than at a blanket declaration. The objection regarding absence of vehicle-wise particulars is answered by Annexure A-4 and the reconciled list (Annexure R-1) placed by the Respondents, and the Applicant is willing to undertake a joint reconciliation of vehicle-wise particulars and warranty status.

5.7 As regards the draft SLA, the Applicant has at all times disclosed that it is not available in executed form, and has relied on Annexure A-5 as material evidencing the discussions between the parties and not as an executed agreement; the reliefs do not depend solely on it. As regards the RCA report on the fire incident, the Applicant does not seek any premature determination of the cause or liability but seeks the relevant technical report and information so that the incident can be assessed and the assets preserved.

5.8 In reply paragraphs 13-26, the contents of paragraph 6 of the Reply are denied to the extent they suggest that the Application proceeds on any incorrect understanding; the issues arise from continued uncertainty regarding warranty coverage and technical support. The Scheme of Arrangement is a matter of record but does not, by itself, answer the grievance; the Applicant is not seeking to reopen the restructuring and seeks documentation, verification and assistance in respect of Tata EVs manufactured by TMPVL, whose own Reply proceeds on the basis that TMPVL is concerned with the warranty terms.

5.9 The allegation of mala fide impleadment of Respondent No. 2 (Mr. Girish Wagh) is denied; an Amended Memo of Parties was already filed and Respondent No. 2 had already been removed from the Memo of Parties.

5.10 It is further averred that the Application does not seek enforcement of the MOU dated 06.06.2022, which is relied upon only as part of the factual background of the commercial arrangement under which the Blu-Smart Group procured Tata EVs. The sale through authorised dealers does not answer the request for warranty documentation and vehicle-wise confirmation; the Respondents' own reconciled list demonstrates that the vehicles can be identified individually. The Applicant does not contend that every servicing activity must be undertaken by TMPVL, but the service centres/dealers provide warranty only after confirmation from the Respondent, and the Respondents themselves state that parts covered under warranty are reimbursed or supplied by TMPVL. The figure of 7,756 vehicles is material and shows the scale of the fleet.

5.11 As regards paragraph 14 of the Reply, the Applicant has never suppressed that Annexure A-5 was a draft and that no executed copy was found; the Respondents themselves acknowledge that negotiations took place; and the Corporate Debtor and the Blu-Smart Group being in CIRP, some records are not traceable, so that the signed copy could not be filed. The Owner's Manuals (Annexures R-2 and R-3) may form the basis for determining the applicable warranty terms, but the actual applicability still requires identification of the vehicle and examination of its particulars. The Applicant has not sought a declaration irrespective of sale

date, usage or terms, and the Respondents' reconciled list containing chassis numbers, registration numbers, sale dates and model details, read with Annexure A-4, provides the basis for verification.

5.12 It is submitted that the Applicant has never contended that the warranty is unconditional or that the exclusions are inapplicable; the Respondents' reliance on vehicle-specific exclusions itself demonstrates the need for vehicle-wise inspection. The Applicant does not seek that the Tribunal undertake the technical assessment; he seeks that the Respondents, through their authorised network and with the Applicant, undertake the vehicle-wise inspection and thereafter determine warranty status. The Respondent's stated commitment to honour warranty subject to inspection substantially accords with the relief sought, and the Applicant seeks directions so that this commitment is translated into a definite and time-bound process.

Reply to Preliminary Objections [Para 27–41]

5.13 **Maintainability [Para 27–29]**. The Application arises out of and is directly connected with the CIRP, being preferred by the RP in respect of Tata EVs forming part of the assets and operational fleet, seeking warranty documentation, confirmation of warranty status, cooperation in servicing and maintenance, and the RCA of the fire incident. The Applicant relies on the decision in the matter of ***Gujarat Urja Vikas Nigam Ltd. v. Amit Gupta,***

(2021) 7 SCC 209, in which the Hon'ble Supreme Court held that the residuary jurisdiction under Section 60(5)(c) extends to any question of law or fact "arising out of or regarding" the insolvency resolution process and is not confined to Section 14, and that where a contract or commercial relationship is integral to the corporate debtor's status as a going concern the Adjudicating Authority is competent to intervene. The Application concerns a substantial fleet and not an isolated claim, and the existence of individual factual questions does not disconnect it from the CIRP.

5.14 **Nature of relief [Paras 30, 34, 35, 36]**. The Applicant has not sought any direction to honour warranty claims irrespective of the applicable terms, or any blanket extension or waiver of conditions, and expresses willingness to undertake a joint vehicle-wise inspection and reconciliation. The Applicant's grievance is not that every warranty claim has been repudiated but that the necessary documentation, verification mechanism and clear process have not been provided, so that the issue remains live. The Application seeks implementation and ascertainment of existing warranty rights, not the creation of a new obligation.

5.15 **Respondent No. 2 and particulars [Paras 31–33]**. The allegation of impleading Respondent No. 2 to cause embarrassment or pressure is denied. The Application is not vague or unparticularised: Annexure A-4 contained the particulars available

with the Corporate Debtor, and the additional information sought is substantially within the Respondents' own records, which they have now produced as a reconciled list.

5.16 **Draft SLA, privity and RCA [Paras 37–39].** The Applicant does not dispute that Annexure A-5 is an unexecuted draft, which was disclosed in the Application and placed as material concerning discussions and proposed arrangements; the reliefs do not rest solely on it. Absence of direct privity does not by itself defeat the Application, as the vehicles were manufactured by TMPVL and form part of the Corporate Debtor's fleet and the Respondents have placed the warranty terms and reconciled list on record. The grievance regarding the RCA is not premature; the Applicant seeks no finding on the ultimate cause or liability but the RCA and technical information, and completion and disclosure of the process within a reasonable timeframe.

5.17 **Sections 20 and 25 [Paras 40–41].** These provisions are not invoked to create new substantive rights against the Respondents but in the context of the Applicant's responsibility to preserve and protect the assets and operations of the Corporate Debtor; the Applicant seeks only such directions as are necessary to ascertain the existing warranty status and to facilitate inspection, verification, servicing and technical support in accordance with the applicable warranty terms.

5.18 **Rejoinder to Paragraph-wise Reply and Prayer [Para 42–44]** The preliminary submissions having been specifically denied above, the Applicant has stated that they are not repeated for brevity and that the paragraph-wise reply is denied to the extent it repeats them; each allegation not expressly admitted is denied and the Respondents are put to strict proof.

5.19 The Applicant reiterated that the reliefs are confined to ascertainment and implementation of existing warranty rights and related technical assistance in respect of the Tata EVs in the Corporate Debtor's fleet, together with completion and disclosure of the RCA on the fire incident.

5.20 He is ready and willing to undertake vehicle-wise reconciliation and inspection in coordination with the Respondents and in accordance with the applicable warranty terms, and prays for time-bound directions to the Respondents to facilitate and complete the exercise and to extend the necessary warranty and technical support.

6. With the permission of this Bench, granted vide its order dated 28.08.2026, The Respondent No.1, has filed a Sur-Rejoinder on 07.09.2026 vide inward no. D-7582, affirmed by Mr. Mohammadhanif Shaikh. It is stated that the Sur-Rejoinder is necessitated because the Applicant, in the Rejoinder, has departed from a blanket extension of warranty for the entire fleet and now seeks only a vehicle-wise inspection and verification. TMPVL reiterated its Reply and

preliminary objections, states that TMPVL is not joined as a party-respondent, and that nothing in the Sur-Rejoinder, including the proposal set out therein, is a waiver of the objection as to maintainability. The brief of the Sur-Rejoinder is narrated as under (references in square brackets are to its paragraphs):

A. The Rejoinder no longer seeks the blanket declaration at Prayer (B) [Paras 6–8]

6.1 Referring to paragraphs 4, 9, 25, 26 and 44 of the Rejoinder, TMPVL submits that what remains in issue, if anything, is not the unconditional relief prayed for in Prayer (B), but a defined, time-bound, vehicle-wise verification exercise, and that it has furnished a proposal for precisely such an exercise without prejudice to its submission that Prayer (B), as pleaded, is unsustainable in law.

B. Prayer (A) has already been furnished [Paras 9–11]

6.2 TMPVL states that Annexures R-2 and R-3 contain the complete warranty terms for the relevant variants; that no separate warranty certificate is issued for any individual vehicle and the Owner's Manual supplied at the time of sale is the complete and only contract of warranty; that TMPVL retains no document constituting the contract of sale; and that for vehicles more than three years old as on the date of the Reply, no warranty contract need be furnished as they have crossed the universal three-year threshold applicable across all variants and models of Tata EVs. As the Applicant accepts

(Rejoinder para 22) that the Owner's Manuals may form the basis of the applicable terms, Prayer (A) is said to stand substantially satisfied, and the Applicant may identify any specific variant/model for which a manual has not been provided, upon which the corresponding manual shall be furnished.

C. Readiness to honour valid warranty claims [Para 12]

6.3 TMPVL reaffirms its commitment, consistently stated since the communication of 26.03.2026, to honour all valid warranty claims for the Tata EVs in the Corporate Debtor's fleet strictly in accordance with the terms, conditions, period and exclusions of the applicable Owner's Manual (Annexures R-2 and R-3), in the same manner and on the same terms as for any other owner of a Tata vehicle.

D. Vehicle-wise verification and exclusion of time-expired vehicles [Paras 13–16]

6.4 TMPVL reiterates the warranty period of 36 months/1,25,000 km (Xpres-T EV Ziptron 26 kWh) and 3 years/1,25,000 km (Xpres-T EV Electra 21.5/25 kWh), whichever is earlier. Applying the time-based limit to the dates of sale in the reconciled list (Annexure R-1), a substantial number of vehicles have, on the face of the record, exceeded the time-based warranty period and are prima facie outside warranty regardless of mileage, condition or cause of defect, and TMPVL has identified and placed on record the list of such vehicles based on date of sale alone. For the remaining vehicles, TMPVL is ready

and willing to conduct a vehicle-wise verification through its authorised network in coordination with the Applicant to ascertain (a) whether the odometer/mileage limit has been exceeded and (b) whether any exclusion (misuse, unauthorised repair, accident damage, non-adherence to the service schedule, etc.) applies, and upon verification confirming a vehicle to be within warranty and free of exclusions, it shall honour the claim per the applicable terms.

E. Proposed process for assessment of warranty entitlement [Paras 17–25]

6.5 Given that the fleet comprises approximately 7,500 vehicles, many of which have reportedly remained unused, stored or otherwise outside normal operating conditions for an extended period, a structured process is necessary. Without prejudice to its rights, TMPVL has proposed a three-stage assessment, the complete details of which are set out in the proposal sent to the Applicant by email dated 04.09.2026 and annexed as Annexure SR-1:

(i) Stage 1 – Preliminary Virtual Assessment: a desktop assessment based on vehicle identification, registration details, odometer reading and available service and maintenance records, to identify vehicles that are prima facie outside warranty and need no further assessment.

(ii) Stage 2 – Visual and Non-Invasive Assessment: vehicles remaining eligible are

assembled at a mutually agreed location, where TMPVL's technical personnel undertake a visual and non-invasive assessment, including basic operational and diagnostic checks, to determine whether any apparent condition renders the vehicle ineligible. Only qualifying vehicles proceed further.

(iii) Stage 3 – Detailed Workshop Assessment: vehicles that continue to qualify are subjected to detailed technical assessment at authorised TMPVL service facilities, after which TMPVL shall give its determination regarding applicability of warranty and identify the repairs, parts or services within or outside warranty.

6.6 TMPVL stated that the time frame for completing the assessment cannot presently be determined, as it depends on the logistical arrangements to be made by the RP, including the location and availability of the vehicles, the final number of vehicles requiring assessment and their physical condition; TMPVL requests the RP to place on record the manner in which he proposes to undertake and facilitate the process, after which a reasonable and practicable time frame can be fixed. It is submitted that, with Annexure R-1 (vehicle list), Annexures R-2 and R-3 (Owner's Manuals) and Annexure SR-1 (verification proposal) on record, the concerns in the Application and Rejoinder have been substantially addressed

and no further direction is warranted, and that the proceedings may be disposed of.

F. Paragraph-wise reply to the Rejoinder [Para 26]

6.7 Rejoinder paras 1–2 [26.1–26.2]: the Reply was affirmed on 01.08.2026 and not on "27.02.2026" as recited, which is taken as an inadvertent error; the general denial requires no specific reply.

6.8 Rejoinder para 3 [26.3]: it is denied that the Applicant ever pleaded in the Application that TMPVL is responsible for the warranty obligations, the Application having proceeded against Tata Motors Limited. Respondent No. 1 and TMPVL are separate public limited companies and cannot be treated as interchangeable; the non-joinder of the necessary party is a material defect which remains fatal. The Applicant's statement that it is "without prejudice…willing to formally implead TMPVL" is an admission that TMPVL is not a formal party, and TMPVL's participation without prejudice does not waive the objection.

6.9 Rejoinder paras 4–6 [26.4–26.6]: the Applicant's characterisation of the relief as vehicle-wise verification rather than the blanket declaration prayed at Prayer (B) is accepted as what, if anything, remains in issue. It is denied that any inconsistency arises between the ordinary, no-cost, in-warranty service process available vehicle-by-vehicle and the distinct, bespoke, fleet-wide verification exercise, which is not a standard warranty offering and was for that reason correctly described as a separate

exercise. The Owner's Manuals and the reconciled list, together with the proposal, provide a complete and workable basis for the exercise, and the grievance regarding want of a process is now addressed.

6.10 Rejoinder paras 7–10 [26.7–26.10]: Annexures A-4 to A-8 do not establish any enforceable warranty obligation beyond the Owner's Manuals; the scale of the fleet does not convert a manufacturer's warranty dispute into a Section 60(5) matter; it is denied that the Applicant consistently sought a vehicle-wise exercise, the Application having prayed for an unconditional declaration, but to the extent the Applicant now accepts that vehicle-specific particulars are needed, it accords with TMPVL's position; and the Applicant's willingness to undertake a joint reconciliation is noted.

6.11 Rejoinder para 11 [26.11]: it is denied that reliance on Annexure A-5 was confined to evidencing "discussions"; para IV(6) of the Application pleads as fact that Tata Motors "has…entered in to service level agreement with the BluSmart group" and asserts a six-year/3,00,000 km battery warranty on that basis. No such SLA was ever executed and its terms remained at the stage of negotiation. The Applicant has not unambiguously withdrawn reliance on the six-year/3,00,000 km figure and is called upon to do so. The same is reiterated at 26.21 and 26.37; the explanation that records are "not traceable" does not answer the denial that TMPVL ever executed any

such agreement, of which it would ordinarily hold a copy.

6.12 Rejoinder para 12 [26.12, 26.39]: as regards the RCA of the fire of 11.05.2026, TMPVL states that it is not the appropriate party to furnish such information as it and the authorised service centres operate on a principal-to-principal basis and it does not undertake or control such investigations. Nevertheless, without admitting any obligation and to assist the Tribunal, it has made efforts to procure the information and will place it on record as and when available, and, in good faith, will obtain and furnish the information as directed by the Tribunal. The RCA has not commenced only because clearance from the insurance company is awaited, and no delay is attributable to TMPVL.

6.13 Rejoinder paras 13–19 [26.13–26.19]: the denial in para 13 is denied. The objection is not that the corporate separation by itself defeats the Application, but that the Application seeks relief against Respondent No. 1, which has no privity with the Corporate Debtor or role in the EV business; the Owner's Manual is the complete and only contract of warranty, irrespective of the restructuring. In view of Respondent No. 2 (Mr. Girish Wagh) having been deleted from the Application, TMPVL does not press, at this stage, the objection of his impleadment, reserving its rights. The MOU dated 06.06.2022 only obliged TMPVL to refer an authorised dealer and creates no warranty obligation beyond the standard

warranty. TMPVL sells on a principal-to-principal basis and is not privy to the sale contract; it is admitted that the vehicles can be identified and reconciled on a vehicle-wise basis as in Annexure R-1, on which the proposal is founded; and TMPVL's role in servicing is limited to know-how, training, spare parts and support and reimbursement or free supply of parts covered under warranty.

6.14 Rejoinder para 20 [26.20]: it is noted that the Applicant has taken on record the figure of 7,756 vehicles although it differs from the fleet of around 4,000 Tata EVs pleaded and verified on affidavit at para IV(8) of the Application; the figure of 7,756 was furnished subject to reconciliation with dealer-level CRM data, and TMPVL has proceeded on the basis of Annexure R-1 for the proposal.

6.15 Rejoinder paras 22–26 [26.22–26.26]: the Applicant has not identified whether the existing warranty rights he seeks to enforce are those recorded in the Owner's Manuals; his acceptance that the Owner's Manuals may form the basis is recorded and Prayer (A) stands substantially satisfied; the age and usage of vehicles are relevant to the objective time- and mileage-based screening and demonstrate the necessity of the proposal; the Applicant's position that warranty status is to be determined in accordance with the applicable terms is consistent with TMPVL's position; and the Applicant's admission (para 26) that TMPVL's position substantially accords with the relief sought is relied

on as an admission that no live cause of action survives, the verification schedule and action plan now stand furnished.

6.16 Rejoinder para 27 [26.27–26.29]: reliance on the decision in the matter of ***Gujarat Urja Vikas Nigam Ltd. v. Amit Gupta, (2021) 7 SCC 209*** is **denied** to be apposite, as that case concerned an express ipso facto termination of the corporate debtor's sole revenue-generating contract solely on the ground of commencement of CIRP, which would have resulted in corporate death, and did not hold that every contractual dispute touching a corporate debtor falls within Section 60(5)(c). TMPVL relies on Tata Consultancy Services Ltd. v. Vishal Ghisulal Jain, RP of SK Wheels (P) Ltd., (2021) 9 SCC 692, in which the Hon'ble Supreme Court clarified that the residuary jurisdiction cannot be invoked in matters unrelated to the insolvency of the corporate debtor and is available only where the contract is shown to be central to the success of the CIRP. Unlike Gujarat Urja, TMPVL has not purported to terminate or withdraw any warranty, and the fact-intensive, vehicle-specific dispute is unsuited to summary adjudication under Section 60(5). The mere fact that the vehicles form part of the operational fleet does not bring the dispute within Section 60(5)(c).

6.17 Rejoinder paras 30–36 [26.30–26.36]: the Applicant's position that warranty status is to be ascertained per the applicable terms accords with TMPVL's position and the mechanism is as proposed; TMPVL does not

press the deletion of Mr. Girish Wagh; the burden of pleading and proving the facts lies on the Applicant, who, as RP in possession and control of the fleet, is best placed to furnish chassis numbers, dates of sale and service history, though TMPVL has in any event furnished Annexure R-1 and the proposal; the Applicant's willingness to undertake a joint exercise is noted; no refusal or denial of warranty, express or implied, has been communicated at any time and the position in the letter dated 26.03.2026 is consistent; and the continued absence of a clear verification process stands addressed by Annexure SR-1.

6.18 Rejoinder paras 37–44 [26.37–26.44]: the admission that Annexure A-5 is an unexecuted draft is recorded; the absence of privity goes to the root of maintainability against Respondent No. 1; Sections 20 and 25 cannot convert a conditional, exclusion-laden manufacturer's warranty into an unconditional obligation; the Applicant's disclaimer that he seeks no unconditional fleet-wide guarantee is recorded; the Applicant's para-wise response does not specifically traverse the averments that no SLA was ever executed (as opposed to being unavailable), that no complaint of inherent or manufacturing battery defect was raised before CIRP, that warranty varies vehicle to vehicle, that inspection must proceed through the normal service process, that the RCA awaits insurance clearance, and that independent third-party GBT charging infrastructure is available, all of which are said to stand unrebutted. TMPVL

confirms its readiness to conduct the vehicle-wise reconciliation and inspection, and submits that no further or coercive direction is warranted.

G. Submissions and Prayer [Paras 27–29]

6.19 TMPVL submits that no cause of action survives for the reliefs prayed, particularly Prayer (B), which remains an impermissible blanket and unconditional declaration; that the Applicant's own Rejoinder (para 26) admits that TMPVL's position substantially accords with the relief actually sought and TMPVL has gone further to place a concrete proposal on record; that each preliminary objection in the Reply is reaffirmed without prejudice to the undertakings recorded; and that the Application be disposed of as duly addressed in terms of the undertakings and the proposal, with no further directions.

7. The Applicant/RP has filed Written Submissions along-with judgments on 06.10.2026 vide Inward No. D-8624 in terms of order dated 29.09.2026. The contentions of the Applicant/RP are as follows: -

7.1 The Applicant submits that the Tata EVs are valuable assets of the Corporate Debtor and that the RP is statutorily required to protect them from avoidable depreciation and loss of operational utility during CIRP.

7.2 It is submitted that the RP has acted in discharge of his statutory duties by repeatedly seeking warranty support, technical assistance, relevant documents and clarification regarding safety and continued operation of the Tata EV fleet.

7.3 According to the Applicant, the Respondent is the concerned manufacturer/service provider and is therefore in the best position to provide the applicable warranty documents, technical assistance, diagnostic support and necessary clarification regarding warranty claims.

7.4 The Applicant contends that the present proceedings are intended to secure preservation and continued utility of the Corporate Debtor's assets during CIRP and, therefore, the relief sought is not an independent or ordinary contractual dispute.

7.5 The Applicant relies upon *Gujarat Urja Vikas Nigam Ltd. v. Amit Gupta & Ors.*, (2021) 7 SCC 209, wherein the Hon'ble Supreme Court recognised the residuary jurisdiction under Section 60(5)(c), subject to a sufficient nexus between the dispute and the insolvency resolution process.

7.6 The Applicant submits that it does not seek enforcement of the unexecuted draft SLA at Annexure A-5 as a concluded contract, but relies upon it only as material concerning the discussions between the parties.

7.7 Regarding the fire incident, the Applicant states that the request for the RCA is confined to obtaining technical information and does not seek any premature determination of liability against the Respondent.

7.8 It is further submitted that continued uncertainty regarding warranty, servicing and technical assistance adversely affects the operational viability, deployment and value of the Tata EV fleet during the CIRP.

7.9 The Applicant therefore maintains that necessary directions are required to enable the RP to discharge his statutory responsibility of preserving and protecting the Corporate Debtor's assets and maintaining its operations as a going concern.

7.10 In conclusion, the Applicant submits that, having regard to the above circumstances and his statutory responsibilities, the present Application deserves to be allowed and appropriate directions be issued in favour of the Applicant/RP.

8. The Respondent No.1 has also filed Written Submissions along-with judgments on 06.10.2026 vide efiling no. 24011 05018012026/10 in terms of order dated 29.09.2026. The contentions of the Respondent No.1 are as follows: -

8.1 The Respondent No.1 submits that the Application is directed against the wrong entity, as the vehicles were purchased from TMPVL, a separate legal entity, which has not been impleaded as a necessary party.

8.2 It is submitted that the three prayers in the Application have substantially been addressed, as the relevant documents, warranty position and vehicle-wise verification mechanism have already been placed on record.

8.3 Respondent No.1 submits that warranty entitlement cannot be treated uniformly for the entire fleet, since its applicability depends upon the contractual warranty period, mileage, maintenance requirements and vehicle-specific eligibility.

8.4 It is further submitted that the Owner's Manuals constitute the governing warranty documents, and the documents sought under Prayer (A) have already been furnished; hence, no further direction is required on that prayer.

8.5 Respondent No.1 submits that the original prayer for declaring the entire fleet's warranties as "valid and subsisting" cannot be granted unconditionally, particularly without vehicle-wise determination of contractual eligibility.

8.6 It is stated that the Applicant has subsequently confined its claim to vehicle-wise inspection and verification, and Respondent No.1 submits that such relief is already addressed through the mechanism placed on record.

8.7 Respondent No.1 submits that it has neither refused maintenance or servicing cooperation nor withheld consideration of valid warranty claims, and that the proposed verification process provides a practical mechanism for such cooperation.

8.8 It is further submitted that the Applicant's subsequent pleadings themselves indicate that the relief pursued is limited to facilitating vehicle-wise assessment and no longer concerns an unconditional declaration of warranty coverage.

8.9 Regarding the Root Cause Analysis, Respondent No.1 submits that it neither undertakes nor controls the investigation or RCA concerning such incidents and, therefore, no direction for conducting such investigation can be issued against it.

8.10 Accordingly, Respondent No.1 submits that no substantive relief remains for adjudication and prays that the Application be disposed of in terms of the position and proposal already placed on record.

9. We have heard the Ld. Counsel for the Applicant, the Ld. Counsel for Respondent No.1 and TMPVL, and the Ld. Counsel/Authorised Representative for Respondent No.2 at length, and have perused the Record, including Annexures A-1 to A-8, Annexures R-1 to R-3, Annexure-1 filed by Respondent No.2 and Annexure SR-1 filed by TMPVL.

10. The Applicant/RP has sought directions concerning warranty documentation, validity of warranty, servicing and technical assistance in respect of Tata EVs forming part of the assets of the Corporate Debtor, principally relying upon Sections 20, 25 and 60(5) of the Code and the documents placed on record.

11. The Respondent has disputed the maintainability of the Application and submitted that warranty entitlement is governed by the applicable Owner's Manuals, being vehicle-specific and subject to the prescribed period, mileage, maintenance requirements and exclusions, as reflected in Annexures R-2 and R-3.

12. The Applicant has itself clarified in the Rejoinder that it does not seek creation of any new warranty or enlargement of the existing contractual terms, but seeks vehicle-wise reconciliation, inspection and determination of the existing warranty entitlement.

13. The Respondent has also placed on record Annexure R-1 containing the reconciled particulars of the vehicles and has proposed a three-stage process under Annexure SR-1, comprising preliminary virtual assessment, visual/non-invasive assessment and detailed workshop assessment.

14. The Applicant has relied upon ***Gujarat Urja Vikas Nigam Ltd. v. Amit Gupta & Ors.,*** (2021) 7 SCC 209, wherein the Hon'ble Supreme Court held that the jurisdiction under Section 60(5)(c) extends to disputes having the requisite nexus with the insolvency resolution process, particularly where the contractual relationship is integral to the continuation of the Corporate Debtor as a going concern.

15. The Respondent has relied upon ***Tata Consultancy Services Ltd. v. Vishal Ghisulal Jain, Resolution Professional of SK Wheels (P) Ltd.,*** (2021) 9 SCC 692, wherein the Hon'ble Supreme Court clarified that the residuary jurisdiction under Section 60(5)(c) cannot be invoked for disputes having no sufficient nexus with the insolvency process and that ordinary contractual disputes are not thereby converted into insolvency proceedings.

16. The principles emerging from the aforesaid judgments require the Tribunal to examine the nature and nexus of the controversy with the CIRP and not merely the fact that the subject matter concerns an asset of the Corporate Debtor. The jurisdiction under Section 60(5) cannot be employed to enlarge contractual rights or adjudicate every independent contractual dispute.

17. In the present case, the original Prayer (B) seeks a direction to treat the warranties concerning the Tata EVs as valid and



subsisting. Such blanket relief cannot be granted, since the warranty is admittedly subject to the applicable period, mileage, service history, usage and exclusions, which require vehicle-wise verification.

18. The reliance of the Applicant upon the unsigned and undated draft Service Level Agreement at Annexure A-5 also cannot, by itself, establish an enforceable warranty period of six years or 3,00,000 kilometres, particularly when its execution has been specifically disputed and no executed copy has been produced.

19. The documents at Annexures R-2 and R-3, being the Owner's Manuals, specify the warranty periods for the relevant Tata EV variants as 36 months/1,25,000 kilometres or 3 years/1,25,000 kilometres, whichever is earlier, subject to the terms and exclusions therein.

20. The correspondence relied upon by the Applicant, including Annexures A-6 to A-8, also demonstrates that the Respondent has not categorically repudiated every warranty claim, but has maintained that claims falling within the warranty period and satisfying the applicable conditions would be considered and honoured.

21. The record further shows that TMPVL has now furnished a specific vehicle-wise verification mechanism through Annexure SR-1 and has expressed its readiness to assess the vehicles through its authorised network in accordance with the applicable warranty terms.

22. In these circumstances, the grievance regarding absence of any mechanism for verification has substantially been addressed during the pendency of the Application. The

Tribunal therefore finds no justification for issuing a blanket direction declaring the entire fleet to be covered by warranty irrespective of the applicable contractual conditions.

23. However, the statutory obligation of the Applicant/RP to preserve and protect the assets of the Corporate Debtor cannot be overlooked. The Respondent's stated readiness to undertake vehicle-wise assessment can appropriately be acted upon without altering or enlarging the contractual warranty.

24. Accordingly, the Applicant/RP and TMPVL shall cooperate with each other for vehicle-wise reconciliation and assessment of the Tata EVs forming part of the Corporate Debtor's fleet, on the basis of Annexure R-1 and in accordance with the process contained in Annexure SR-1.

25. The assessment shall be confined to determining whether an individual vehicle falls within the applicable warranty period and satisfies the conditions prescribed under the relevant Owner's Manual. Nothing herein shall be construed as waiver of any contractual exclusion or as a declaration of warranty entitlement in respect of any particular vehicle.

26. In respect of vehicles found eligible upon such verification, TMPVL shall process the corresponding warranty claim through its authorised service network in accordance with the applicable warranty terms. Any dispute concerning a particular vehicle shall remain subject to the applicable contractual and legal remedies.

27. As regards the Root Cause Analysis concerning the fire incident dated 11.05.2026, the record indicates that the technical investigation is dependent upon completion of the

insurance-related process. No finding regarding the cause of the incident or liability of any party is therefore warranted in the present Application.

28. The request concerning GBT charging infrastructure also cannot be granted in the absence of any established contractual or statutory obligation of the Respondent to provide such infrastructure or replace the charging technology. The said claim is accordingly not liable to be adjudicated in the present proceedings.

29. The objection concerning the impleadment of Respondent No.2 does not require further adjudication, since the Applicant has not sought any substantive warranty relief against Respondent No.2 and its role, as reflected from its Reply, is confined to records available with it concerning the subject matter.

30. The Tribunal also takes note that the Applicant has relied upon Annexure A-1, being the order commencing CIRP, Annexure A-2, being the Tri-Partite Agreement, Annexure A-3, being the MOU, Annexure A-4, containing particulars of the Tata EVs, and Annexure A-5, being the draft SLA, in support of its case.

31. The correspondence and subsequent material placed as Annexures A-6 to A-8, together with Annexure R-1 and the Owner's Manuals at Annexures R-2 and R-3, sufficiently identify the contractual framework within which the vehicle-wise warranty assessment is required to be undertaken.

32. Having regard to the subsequent stand of the parties, particularly the Applicant's willingness for vehicle-wise verification and TMPVL's proposal under Annexure SR-1, no



further adjudication of individual warranty claims is warranted in this Application.

33. Consequently, the prayer seeking blanket confirmation and continuation of warranty coverage for the entire fleet is not granted. The prayer for cooperation in vehicle-wise verification and processing of valid warranty claims is disposed of in terms of the directions contained in paragraphs 22 to 24 herein.

34. The Applicant and TMPVL shall coordinate the logistical arrangements for undertaking the aforesaid exercise, including identification, availability and inspection of the vehicles. The parties shall act in a cooperative manner and strictly in accordance with the applicable warranty terms and conditions.

35. Nothing contained in this order shall be construed as adjudication upon any individual warranty claim, liability for the fire incident, entitlement beyond the applicable Owner's Manual, or any contractual dispute independent of the present CIRP.

36. In view of the aforesaid discussion and directions, **I.A. No. 1064(AHM)2026** stands **disposed of.** No order as to costs.

-SD-
SANJEEV SHARMA
MEMBER (TECHNICAL)

-SD-
SHAMMI KHAN
MEMBER (JUDICIAL)

Alpesh (PS)