BEFORE THE ELECTRICITY OMBUDSMAN, HARYANA
Bays No. 33-36, Ground Floor, Sector–4, Panchkula-134109
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(Regd. Post)

Appeal No. : 33 of 2025
Registered on : 30.06.2025
Date of Order : 22.12.2025

In the matter of: -

Appeal against the order passed by CGRF DHBVN Gurugram on 27 February 2025 in Case No DH CGRF 4108-R/ 2024

Revent Precision Engineering Limited **Appellant**
(Formerly Known as M/S Amtek Auto Ltd.)
Unit II Begumpur Khataula
P.O.-Khandsa, Gurugram-122004
Versus
1. Xen/OP, Divn. Badshahpur, DHBVN, Gurugram
2. SDO/ OP, S/Divn., Sohna Road, DHBVN, Gurugram **Respondent**

Before:
Shri Rakesh Kumar Khanna, Electricity Ombudsman
Present on behalf of Appellant:
Shri Puneet Singh Bindra, Advocate
Ms. Kriti Dang, Advocate
Shri Rishabh Gupta, Advocate
Present on behalf of Respondents:
Ms. Ayushi Garg, Advocate
Shri Lovepreet Singh, Advocate
Shri Pawan Kumar, CA
Shri Mandeep Kumar, LDC/Ledger Clerk

ORDER

A. Revent Precision Engineering Limited has filed an appeal against the order dated 21.02.2025 passed by CGRF, DHBVNL, Gurugram in case No. 4108/R of 2024. The appellant has submitted as under:

1. The present Application is being filed by the Appellant seeking condonation of delay in filing the Appeal under Section 42 (6) of the Electricity Act, 2003 read with Regulation 2.36 and 3.16 of Haryana Electricity Regulatory Commission (Forum and Ombudsman) Regulation, 2020, read with Haryana Electricity Regulatory Commission (Forum and Ombudsman) (1st Amendment) Regulations, 2022, against the order of the Corporate Forum for Redressal of Consumer Grievances ("Forum"), Dakshin Haryana Bijli Vitran Nigam, Hetri("DHBVN"), Sector 16, IDC Area, Gurugram dated 27.02.2025 passed in case bearing Complaint No. 4108-R/2024 on behalf of Revent Precision Engineering Limited ("Company/RPEL/Revent"), formerly known as M/S Amtek Auto Limited, whereby the Forum has directed SDO to maintain status quo of Rs.37,93,493/- as per demand raised by him and held that the Company is liable to pay the due surcharge amount, Rs. 37, 93,493 as claims raised on 02.12.2020 and 30.12.2020 do not stand extinguished.

2. It is humbly submitted that the said order of the Forum dated 27.02.2025 was received by the Appellant only on 03.03.2025. That the appeal has been filed on 30.06.2025, with a delay of 83 days due to genuine and unavoidable difficulties faced, and owing to the time taken, in obtaining signatures, gathering of instructions and documents pertinent to the Appeal, which was neither intentional nor deliberate.

3. It is humbly submitted that the Applicant, having undergone a change in management, the newly appointed team has been making sincere efforts to stabilize operations and rectify the consequences of severe financial distress caused by defaults committed under the earlier management. These logistical challenges have hindered the timely preparation and filing of the present appeal. We respectfully submit that the delay is not due to any negligence or inaction on the part of the Applicant, but rather the result of bona fide efforts under constrained circumstances. In the interest of justice, we humbly pray that this Court be pleased to condone the delay.

4. It is humbly submitted that in M/S Ralson [India] Limited vs P.S.E.B. And Others C.W.P. No. 386 of 2010. [O&M], the Punjab and Haryana High Court has held that, "*It is true that on attainment of finality, an order may confer some legal right but such a right is not of indefeasible nature. In the matter of condonation of delay, the Courts/Tribunals oftenly act liberally unless it is found that the explanation tendered by the party suffers from the disqualifications like mala-fide, fraud, mis-representation of facts or sheer negligence etc.*"

5. It is humbly submitted that the inadvertent delay of 83 days is caused for reasons beyond the control of Appellant and the same is not deliberate due to the aforementioned reason.

6. The Applicant therefore humbly prays that this Hon'ble Court may be pleased to allow the present application.

7. The present Application is being filed bonafide and in the interest of justice, equity and good conscience, and that the Applicant would suffer irreparable loss if the delay is not condoned and the Appeal is not taken on record.

PRAYER

It is thereby most respectfully prayed that this Hon'ble Court may be pleased to:

a. Allow the present application and condone the delay of 83 days in filing of the appeal and allow the same to be taken on record. And/ or
b. Pass any other order as this Court may deem fit.

1. The present appeal has been filed against the order dated 27.02.2025 as passed by the Corporate Forum for Redressal of Consumer Grievances ("Forum"), Dakshin Haryana Bijli Vitran Nigam Hetri ("DHBVN"), Sector 16, IDC Area, Gurugram in case bearing Complaint No. 4108-R/2024 whereby the Forum has directed SDO to maintain status quo of Rs.37,93,493/- as per demand raised by him and held that the Company is liable to pay the due surcharge amount, Rs. 37, 93,493 as claims raised

on 02.12.2020 and 30.12.2020 do not stand extinguished, as the same is ex facie barred by law and being in contravention of the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC 2016") along with the Electricity Act, 2003 ("the Act, 2003").

A copy of the order dated 27.02.2025 passed by the Forum is enclosed herewith as Annexure-1.

A copy of the claim raised on 02.12.2020 and the letter vide Office Memo No. 1315 dated 30.12.2020 written to M/S Amtek Auto Ltd. is enclosed herewith.

BRIEF DESCRIPTION OF THE COMPLAINT

2. The Complaint No. 4108-R/2024 filed before the Forum was in reference to an electricity bill bearing no. 950689356162 dated February 1, 2021 issued by DHBVN ("Electricity Bill"), raising an alleged demand comprising of an amount of INR 37,16,493 /- (Indian Rupees Thirty Seven Lakhs Sixteen Thousand Four Hundred Ninety-Three only) towards Sundry Charges ("Alleged Demand") for which no explanation was provided; and also electricity bill dated March 14, 2023 bearing no. 950681464022 ("Second Electricity Bill") comprising an amount of INR 51,51,470.67/- towards alleged arrears/outstanding dues allegedly emanating from the Alleged Demand in addition to applicable surcharges thereof with an arbitrary direction to pay the Alleged Arrears. (*Hereinafter Electricity Bill and Second Electricity Bill collectively referred to as* "Electricity Bills")

3. That the Appellant Company / Revent Precision Engineering Ltd. (formerly known as Amtek Auto Ltd.) is a company engaged in the business of manufacturing auto components wherein it undertakes activities such as forging, high-pressure diecasting, machining and sub-assembly for passenger and commercial vehicles, incorporated under the Companies Act, 1956 (deemed to be incorporated under the Companies Act, 2013) and is entitled to invoke the appellate jurisdiction of this Hon'ble Court.

4. That the Hon'ble National Company Law Tribunal, Chandigarh Bench at Chandigarh ("NCLT"), through its order dated July 24, 2017 ("CIRP Commencement Date") in case bearing CP (IB) No.42 of 2017, admitted the application under Section 7 of the Insolvency and Bankruptcy Code ("IBC") read with Rule 4 of the Insolvency and Bankruptcy Code (Application to Adjudicating Authority) Rules 2016 thereby initiating the corporate insolvency resolution process ("CIRP") in respect of the Company / Corporate Debtor.

   A copy of the order dated July 24, 2017 is enclosed herewith.

5. Apropos thereto, in terms of the Resolution Plan approved by the Hon'ble NCLT *vide* order dated July 9, 2020, Hudson Bay Acquisitions LLC, a group company of the Resolution Applicants acquired control over the Company on December 8, 2021. Subsequently, the Company was renamed as Revent Precision Engineering Limited on November 1, 2022. That the events leading to the approval of the Resolution Plan are briefly set out as under:

(1) That Section 15 of the IBC provides for issuance of the public announcement to inform the creditors of a company, in respect of which CIRP has been ordered, and invites them to submit their claims within the time provided in the regulations framed under the IBC which cannot be in any case later than the approval of a resolution plan by the Hon'ble NCLT. Therefore, the Resolution Professional ("RP") *vide* a public announcement dated July 29, 2017, invited claims from the creditors of the Corporate Debtor and accordingly the claims were admitted/rejected by the RP in terms of the provisions of the IBC and as per the records of the Corporate Debtor.

A copy of the public announcement dated July 29, 2017 is enclosed herewith.

ii) It must be pointed out that at this juncture, DHBVN did not file any claim with the RP *qua* the Alleged Demand in the manner prescribed under the IBC. It is submitted that under the IBC regime in India, the claims that are filed by different classes of creditors under the IBC, are collated into a repository being the information memorandum of the Corporate Debtor. Accordingly, a *bona fide* resolution applicant is required to prepare and submit its resolution plan qua the revival of the Corporate Debtor on the basis of the information made available by the RP in the information memorandum.

iii) Thereafter, a committee of creditors ("CoC") was duly constituted on August 17, 2017. Pursuant to the invitation for expressions of interest for a resolution plan from prospective resolution applicants issued by the CoC, Deccan Value Investors L.P. and DVI PE (Mauritius) Limited ("DVI US") submitted its resolution plan. However, the CoC in its meeting held on April 2, 2018 approved the resolution plan of one Messrs. Liberty Housing Group ("LHG"). *Vide* order dated July 25, 2018 in CA No.114/2018 the Hon'ble NCLT approved the LHG Resolution Plan.

iv) Subsequently, all the financial creditors of the Corporate Debtor filed CA No.567/2018, before the Hon'ble NCLT under Section 60 (5) read with Section 74 (3) of the IBC seeking to declare that the LHG and its promoters upon whom the LHG Resolution Plan is binding under Section 31 of the IBC, have knowingly contravened the terms thereof and have failed to implement the same. *Vide* order dated February 13, 2019, the Hon'ble NCLT disposed of CA No.567/2018 by holding that the LHG Resolution Plan is not capable of implementation due to default in adhering to the payment schedule and thereby restored the CoC for considering the resolution plan submitted by DVI US. An appeal bearing no Company Appeal (AT) (Insolvency) No. 219 of 2019 was subsequently filed before the Hon'ble National Company Law Appellate Tribunal ("NCLAT") against the Order dated February 13, 2019 passed by the Hon'ble NCLT. The Hon'ble NCLAT *vide* order dated August 16, 2019 in Company Appeal (AT) (Insolvency) No. 219 of 2019 ordered the liquidation of the Corporate Debtor.

A copy of the Order dated February 13, 2019 issued by the Hon'ble NCLT and Order dated August 16, 2019 issued by the Hon'ble NCLAT is enclosed herewith.

v) Against the Order dated August 16, 2019 issued by the Hon'ble NCLAT, an appeal being Civil Appeal No.6707 of 2019 was preferred by the CoC before the Hon'ble

Supreme Court of India. The Hon'ble Supreme Court *vide* the Order dated December 2, 2019 directed the RP to invite fresh bids for a resolution plan within thirty (30) days of the said order after due advertisement in accordance with the procedure and the CoC to evaluate the plans within three weeks thereafter.

A copy of the Order dated December 2, 2019 issued by the Hon'ble Supreme Court is enclosed herewith.

vi) That in accordance with the Hon'ble Supreme Court's Order dated December 2, 2019 Civil Appeal No.6707 of 2019, after evaluating four separate resolution plans, the CoC, in a meeting held on February 7, 2020 approved the resolution plan dated January 17, 2020 submitted by Deccan Value Investors L.P. and DVI PE (Mauritius) Limited ("DVI" or "Successful Resolution Applicant") along with the addendum dated February 7, 2020 by a majority vote of 70.07 % ("Resolution Plan"). Pursuant to the approval of the Resolution Plan, the Hon'ble Supreme Court disposed off the Civil Appeal by relegating the matter to the Hon'ble NCLT to pass appropriate orders *vide* order dated June 8, 2020. Thereafter, the Hon'ble NCLT *vide* order dated July 9, 2020 approved the Resolution Plan ("Order approving the Resolution Plan").

A copy of the Order dated June 8, 2020 issued by the Hon'ble Supreme Court, the order dated July 9, 2020 issued by the Hon'ble NCLT, and the revised Resolution Plan dated January 17, 2020 read with Addendum thereto dated February 7, 2020 is enclosed herewith for your ready reference.

vii) The said Plan Approval order came to be challenged before the Hon'ble NCLAT and was confirmed by the Hon'ble NCLAT vide separate Orders dated 16.09.2020 and 14.12.2022 and thereafter by the Hon'ble Supreme Court of India vide its Order dated 01.12.2021.

A copy of the order dated September 16, 2020 and order December 14, 2022 passed by the Hon'ble NCLAT affirming the Plan Approval Order is annexed herewith.

A copy of the Order dated December 1, 2021 passed by the Hon'ble Supreme Court of India affirming the Plan Approval Order is annexed herewith.

6. In terms of the Resolution Plan, an Implementation and Monitoring Committee (hereinafter referred to as the "IMC") comprising the following five members was constituted:

   (a) The Resolution Professional, Mr. Dinkar Venkatasubramanian;

   (b) Three nominees of the three secured financial creditors of the Corporate Debtor with the highest voting rights in the CoC respectively; and

   (c) One nominee of the Resolution Applicants.

7. In terms of the Resolution Plan, from Resolution Plan Approval Date up to December 8, 2021, the IMC was in charge of the affairs of Company. It is noteworthy that the present management of the Company took control over the management of the Corporate Debtor on December 8, 2021.

8. In terms of the Resolution Plan, *inter alia* all pending dues / liability in terms of in the Resolution Plan, including statutory dues towards electricity bill payment, were settled by the Company (under its present management).

9. That the dates crucial for the analysis *qua* the alleged demand under the Electricity Bill and its interplay with the provisions of the IBC are reproduced hereinbelow for good order and for ease of reference of this Court:

S. No.	Event	Date
1.	CIRP Commencement Date	July 24, 2017
2.	Resolution Plan Approval Date	July 9, 2020
3.	Transfer Date	December 8, 2021

10. Against this background, the Resolution Applicant had bid for Corporate Debtor through the Resolution Plan in the *bona fide* belief that subsequent to a detailed scrutiny by the CoC and the NCLT *qua* the completeness of the Resolution Plan, any complaint, any dues, damages, charges, interest etc. payable to any stakeholder including any government authority not originally contemplated in the Resolution Plan and up to the Effective Date, shall be written off in full and will be deemed to be permanently extinguished. It was under this *bona fide* belief that the Company (under its present management) was seeking to revive a financially sick and instable Corporate Debtor as a going concern by stepping in as a white knight *inter alia* to ensure that there is no loss of employment and that the Corporate Debtor is saved from an almost predestined fate to liquidation. However, per contra to its complete shock and surprise, the Company's present management on March 21, 2023, became aware of the Electricity Bill dated February 1, 2021. It appears that the Electricity Bill dated February 1, 2021 raised the Alleged Demand in respect of a period prior to January, 2013. In this regard, it is pertinent to underscore that:

(a) The Alleged Demand pertained to period prior to CIRP Commencement Date; and

(b) The Electricity Bill dated February 1, 2021 raising the Alleged Demand was issued prior to the Transfer Date.

Hence, in terms of the clean slate principle (that inheres in the IBC) whereof no claim prior to the transfer date survives, the Company under its present management could not in any manner be liable to pay the Alleged Demand.

A copy of the Electricity Bill dated February 1, 2021 is enclosed herewith

11. Notwithstanding the inculpability of the Company *qua* the Alleged Demand in view of the IBC, the Company under its present management nevertheless proceeded to investigate the matter with the DHBVN. At this juncture it is emphasized that such an investigation was necessitated at the Company's end as no reason whatsoever was given by the DHBVN to justify the Alleged Demand. Thereafter, based on an assessment of the probable reasons for the Alleged Demand, *vide* a letter dated January 15, 2022 to the Managing Director of DHBVN, the Company had indicated that the Alleged Demand related to an old account in the name of Amtek Industries bearing A/C no. 2879611000 and K.No.213100018I (DLS-35). It was further indicated that the load of the two accounts belonging to the Company i.e. DLS-35 (3690KW with CD 3695 KVA) and DLS-348 (500KW with CD 500KVA) had been clubbed on December 13, 2012; thereafter, new account no. DLS- 514 was allotted to Amtek and total load was recorded as 4190KW, exceeding the prescribed limits. Subsequently,

a Performa for release of clubbing of load was sent to Xen M&P Lab, DHBVN, Gurugram by the then Sub-divisional officer of DHBVN *vide* his office memo no. 4676 dated December 11, 2012 and the same was effected on the said date. It was also informed that on scrutiny it was found that all charges as demanded by DHBVN through monthly bills have been duly paid by Company well in time. Pertinently, based on the verbal communication received from DHBVN, it was indicated that the Alleged Demand was charged by the then "Tech Mahendra" software which was not functioning at the time of the letter dated January 15, 2022. By way of background, it is stated that the upon enquiry by the Company in relation to the Alleged Demand, DHBVN had verbally informed that the Demand arose from a technical glitch in their internal bill generating software being the "Tech Mahendra" software. Earlier, forthwith upon the receipt of Electricity Bill dated February 1, 2021, *vide* a separate letter dated February 12, 2021, the Company had made submissions along the lines of the Letter dated January 15, 2022 to the Sub Divisional Officer of DHBVN ("SDO").

A copy of the letter dated January 15, 2022 and the letter dated February 12, 2021 is enclosed herewith.

12. As there was no response forthcoming from DHBVN to the letters set out in the paragraph above, the Company filed a complaint being case No. 4108 of 2022 on March 21, 2022 before the Forum assailing the Alleged Demand ("Complaint"). Pursuant to the Complaint, the Forum conducted hearings on several occasions. Specifically, in the hearing held on May 20, 2022, the SDO had admitted that no records in respect of the Alleged Demand were available as the Tech Mahendra software was closed in 2015. Thereafter, the Forum had directed the SDO to give complete details of the Alleged Demand in the next hearing. Separately, in the proceedings held on July 19, 2022, the SDO "*was directed to place on record the certified copies of MT-1 of both the connections running up to 2011 and the MT-1 in which the clubbing of load is mentioned and closer [sic] of the second account is clearly stated.*" Further, a report from Audit Wing was also directed to be placed on record certifying the "half margin" against Amtek's account number. The Company to this day has not been offered an explanation as to what "half margin" means or meant, despite several queries raised in this regard with the DHBVN and the Forum.

A copy of the complaint being case No. 4108 of 2022 dated March 21, 2022 and follow up email dated April 04, 2022 is enclosed herewith.

A copy of Certificate of Incorporation pursuant to change of name of the Company from Amtek Auto Limited to Revent Precision Engineering Limited dated November 1, 2022 is annexed herewith.

13. Subsequently, an Order dated February 13, 2023 in case no. 4108 of 2022 ("Order dated February 13, 2023") was issued by the Forum pursuant to the Company's Complaint assailing the Alleged Demand. It must be noted that the Company was not aware of passing of any such order. Subsequently, to its shock and surprise, the Company was in receipt of an electricity bill bearing no. 950681464022 dated March 14, 2023 ("Second Electricity Bill") with an arbitrary direction to pay the Alleged

Arrears. The Second Electricity Bill comprised an amount of INR 51,51,470.67/- towards alleged arrears/outstanding dues allegedly emanating from Alleged Demand in addition to applicable surcharges thereof. Upon enquiry with the SDO, the Company was informed that the Forum had decided (unilaterally) in favour of DHBVN in respect of the Complaint. Despite participating in the proceedings and assisting the Forum during the course of proceedings emanating from the Complaint, the Company was not informed about any order disposing off the Complaint.

A copy of the email dated January 17, 2023 addressed by the Company to the Forum is enclosed herewith.

A copy of the Order dated February 13, 2023 in Complaint No. 4108 of 2022 and the Second Electricity Bill dated March 14, 2023 is enclosed herewith.

14. The Order dated February 13, 2023 records that the SDO submitted its reply on August 9, 2022 *vide* memo no. 541 dated August 9, 2022 wherein it was stated "*that letters have been written to "XEN M&P" and Chief Auditor for verification of the MT-1 and the half margin raised by the audit party*". Subsequently, several opportunities were granted to the SDO to place on record the documents in justifying the Alleged Demand, including a last chance on December 28, 2022. However, the Company was not in receipt of any document from the SDO in relation to the Alleged Demand and is still in the dark regarding the particulars of the Alleged Demand.

15. Thereafter, *vide* a letter dated March 21, 2023 the Company had requested DHBVN to allow it to pay the current cycle charges of INR 26,11,020.56 /- (i.e. the total demand raised *vide* the Second Electricity Bill exclusive of the Alleged Arrears) ("Current Cycle Charges"), as the Company was yet to receive the Order dated February 13, 2023. However, *vide* the letter dated March 22, 2023 DHBVN refused to accept any payment towards Current Cycle Charges from the Company.

A copy of the letter dated March 21, 2023 and the letter dated March 22, 2023 is enclosed herewith for your ready reference.

16. The Company, having been concerned about the status of the Complaint, especially after the SDO had verbally informed it of the Order dated February 13, 2023 on March 20, 2023, sought the status of the Complaint from DHBVN *vide* email dated March 21, 2023. In response, to its further shock and surprise, *vide* email dated March 21, 2023, the Company was served a copy of the Order dated February 13, 2023, whereunder the Forum, summarily and *vide* an arbitrary and non-speaking order disposed-off the Complaint "*with no direction to the SDO.*" Meanwhile, the Company has also opted under protest for the Surcharge Waiver Scheme-2022 dated August 31, 2022 issued by the DHBVN vide letter dated March 24, 2023. It is submitted that the Order dated February 13, 2023 was served on the Company after a lapse of more than a month from the date it was issued. Further, throughout the proceedings and up until now, the Company has not been provided any documents to substantiate the Alleged Demand, which brings to light the illegality and impropriety attached to the Order dated February 13, 2023.

A copy of the email dated March 21, 2023 issued by the Company to the Forum and the email dated March 21, 2023 issued by the Forum to the Company is enclosed herewith for your ready reference.

A copy of Surcharge Waiver Scheme -2022 dated August 31, 2022 issued by Chief Engineer/Commercial, DHBVN, Hisar, vide Memo No. Ch-24/SE/Comml./R-16/273/2005/Vol-I is annexed herewith.

A copy of the letter dated March 24, 2023 by the Company written in continuation of letter dated March 21, 2023 to SDO (OP) Sohna Road, Sub Division, DHBVN, Gurugram, along with documents whereby Company opted for the Surcharge Waiver Scheme under protest by three payable instalments and calculation sheet signed by the SDO is annexed herewith.

17. The Company was acutely aware of the warning in the Second Electricity Bill, which may be considered as a notice under section 56 of the Electricity Act 2003 ("Act") and that failure to pay the Alleged Arrears within fifteen (15) days therefrom would result in the disconnection of the Company's power supply. Hence, with a view to avoid any untoward yet arbitrary and illegal disruption to its power supply, which would have brought a grinding halt to the Company's operations, the Company deposited the Alleged Arrears with DHBVN in protest under Section 56 of the Act *vide* demand draft bearing number 907388 dated March 30, 2023 issued through IndusInd Bank. The Company specifically notified DHBVN *vide* a letter dated March 30, 2023 that the payment of the Alleged Arrears was being made in protest in view of the specific stipulation in the Proviso to Section 56 of the Act whereunder the supply of electricity shall not be cut off if an amount equivalent to the demand in respect of electricity dues is deposited in protest. DHBVN, *vide* the said letter was also notified that the Company was identifying the next steps to assail the Alleged Demand, the Alleged Arrears and the Order dated February 13, 2023 before the appropriate forum. The said payment has already created a gaping hole in the finances of the Company that has only recently successfully emerged out of the CIRP.

    A copy of the letter dated March 30, 2023 and the demand draft drawn depositing a payment of INR 78,74,553 /- along with acknowledgment of receipt of the said amount (inclusive of the Current Cycle Charges and the Alleged Arrears) is enclosed herewith.

18. The Company being aggrieved by the aforesaid ill-actions of DHBVN and the Forum, invoked the writ jurisdiction of the Hon'ble Punjab and Haryana High Court for challenging the arbitrary, unreasonable, and patently perverse/illegal Electricity Bills issued by DHBVN, claiming the Alleged Demand and it accordingly impugned the Order dated February 13, 2023 which confirmed the Alleged Demand by the Forum in blatant disregard to the rudimentary principles of IBC. Further, the Order dated February 13, 2023 was impugned *inter alia* for disregarding the principles of natural justice, inasmuch as (a) the Company was not provided with the reply filed by DHBVN and/or any other material relied upon by the Forum in passing the Order dated February 13, 2023 and (b) the Order dated February 13, 2023 was a non-speaking

order wherein no reason whatsoever has been provided for arriving at the relevant conclusion therein ("Writ Petition").

19. The Hon'ble Punjab and Haryana High Court was pleased to admit the Writ Petition *vide* order dated April 18, 2023. Thereafter, the court *vide* its order dated November 21, 2023 called upon DHBVN to file its response to the Writ Petition. Pursuant thereto, on the hearing dated April 30, 2024, DHBVN unequivocally admitted to their fault and assured the court that henceforth, the Forum will operate with full application of mind and will apply the law of the land once the matter is referred back to them for a fresh adjudication.

    A copy of the order dated April 18, 2023 and November 21, 2023 passed by the Hon'ble Punjab and Haryana High Court is enclosed herewith.

20. Against this background, the Hon'ble Punjab and Haryana High Court *vide* order dated April 30, 2024 in CWP-7818-2023 (O&M) disposed of the petition by setting aside the Order dated February 13, 2023 and remanded back the case to the Forum for a fresh decision in accordance with law after affording opportunity to the respective parties ("Order dated April 30, 2024"). It is imperative to note that the aforementioned order made an observation regarding the instructions issued by the Superintending Engineer (OP) Circle-II, DHBVN, Gurugram ("SE, Gurugram"), *vide* memo No. CH-1988/CS-30/G-2 dated April 29, 2024 ("Memo") to his counsel regarding them having no objections if the petition was allowed and Order dated February 13, 2023 is set aside.

    A copy of the Order dated April 30, 2024 passed by the Hon'ble Punjab and Haryana High Court and memo No. CH-1988/CS-30/G-2 dated April 29, 2024 is enclosed herewith.

21. It is imperative to note that the SE, Gurugram in the Memo, mentioned the following:

    "Please find enclosed herewith a copy of XEN (OP) Divn DHBVN Sohna office memo no 335 dated 26.04.2024 with reference to your email dated 08.11.2023 regarding seeking comments in the subject cited case whether utility is ready to get the matter remanded back to CGRF Gurugram as the decision given by the CGRF Gurugram order dated 13.02.2023 is not clear and simply closed without any conclusion/direction.

    In this connection, it is submitted that as per Hon'ble HERC notification dated 06.04.2022, circulated by DHBVN vide Sale Circular No. D-20/2022 (copy enclosed) the complainant may approach The Electricity Ombudsman, Haryana in case he/she is not satisfied with the order of the Corporate Forum within 30 days of the receipt of the order of Corporate Forum.

    Moreover, as per discussion by the undersigned with your good self and advice imparted by you, it is recommended that the case may be kindly be proceeded in lieu of both the aspects i.e. filing of appeal by the complainant in Ombudsman and remanding back the case to CGRF Gurugram for fresh hearing and decision."

22. It is pertinent to note that in the hearing of the court and the observations recorded in the Order dated April 30, 2024, it is clear that DHBVN has unequivocal acceptance of their fault in terms of their non application of mind in the issuance of the Electricity Bills and the subsequent confirmation through Order dated February 13, 2023 by the Forum. Thus the Company is absolved from the payment of the Alleged Demand. Hence, the payment made under protest must be refunded to the Company at the

earliest instance. The Order dated April 30, 2024 further instructed both the parties to appear before the Forum on June 03, 2024 which the Company complied with however, surprisingly the Forum had not received any communication regarding the Order dated April 30, 2024 which directed them to reopen the case bearing Case No. DH/CGRF-4108/2022 titled M/s Amtek Auto Ltd. v. XEN (OP), Sohna Div., DHBVN, Gurugram. Nonetheless, on presentation of the order to the Forum, the Forum agreed to reopen the file and recorded Company's appearance by providing a stamped receiving.

A copy of the stamped receiving of the order dated April 30, 2024 is enclosed herewith.

23. That the Respondent S/Divn. submitted Reply through email dated 28.08.2024 to the detailed complaint filed by the Company on 27.06.2024 before the Forum. Further a rejoinder dated 25.09.2024 was submitted before the Forum on behalf of the Company. Reply dated 13.02.2025 was also filed by Respondent SDO before the Forum. Further, a rejoinder to the same was also filed by the Company.

A copy of the Complaint No.4108-R/2024 filed by the Company on 27.06.2024 before the Forum along with a copy of the Reply by Respondent S/Divn. through email dated 28.08.2024 and a copy of Reply dated 13.02.2025 by Respondent SDO is enclosed herewith.

A copy of e-mails dated August 6, 2024 and August 8, 2024 addressed on behalf of the Counsel for the Company to the Forum is enclosed herewith.

A copy of the rejoinder dated 25.09.2024 and rejoinder dated 21.02.2025 submitted before the Forum on behalf of the Company is enclosed herewith.

A copy of Brief Fact of Arguments on behalf of Respondents/SDO, Sub Division, Sohna Road, Gurgaon submitted before the Forum is enclosed herewith.

RELIEF SOUGHT FROM OMBUDSMAN

24. In light of the provisions of the IBC read with the NCLT Approval Order, the Resolution Plan, the judicial dicta on the subject and various orders of the High Courts staying the operation of similar notices as hereinbelow mentioned, the Company submits that all past liabilities of the Company stand extinguished including the Alleged Demand indicated in the Electricity Bills till December 2021.
25. It is therefore, humbly prayed that this Hon'ble Court may be pleased to set aside the order dated 27.02.2025 passed by the Corporate Forum for Redressal of Consumer Grievances, Dakshin Haryana Bijli Vitran Nigam Hetri, Sector 16, IDC Area, Gurugram in case bearing Complaint No. 4108-R/2024, while allowing the Complaint; and
26. Further, by admission of fault by DHBVN, the Company requests and prays this Court to kindly absolve the Company from Alleged Demand raised *vide* the Electricity Bills.
27. Subsequently, it is humbly prayed that the Respondents be directed to remit back the payment to the tune of Rs.51,51,470.67/- (Fifty One Lakhs Fifty One Thousand Four Hundred Seventy Rupees and Sixty Seven paise only) deposited by the Company under protest towards the Alleged Demand raised *vide* the Electricity Bills in order to avoid any arbitrary disconnection of power supply under Section 53 of the Electricity Act, 2003,

along with interest thereon at the rate of 18% p.a. from the date of deposit i.e. 30.03.2023 till the date of realisation and the cost of litigation.

LAST DECISION BY THE FORUM ON COMPLAINT

28. The Forum observed as under:

"FORUM is of considered opinion based on above deliberations that the complainant is not entitled to get any refund of any amount of electricity charges deposited by them as FSA (Fuel surcharge amount), when the load of both connections was clubbed (account no. DLS-348 in the name of Amtek Auto Industries, and DLS-35 in the name of Amtek Industries). The demand was raised by the audit party and charged vide the sundry report dated 15.05.2020 The complainant is liable to pay the due surcharge amount, Rs. 37,93,493 as claims raised on 2.12.20 and 30.12.20 do not stand extinguished and the sections of IBC as referred are applicable on corporate debtors but petitioner itself willingly agreed to pay all pending dues of DHBVN. NCLT order is though applicable upon the respondent/DHBVN but as per its Undertaking dt. 12.09.2023 given by Ravi Shankar Singh authorized signatory of Revent Precision Engineering Ltd.in which he had mentioned that the company will pay all dues/energy charges, if any, which may come out later related to the prior period from the date of change of name. Since the connection is now in the name of REVENT PRECISION and is thus its liability to pay outstanding amount of energy charges. As Petitioner co. has adopted all the liabilities and assets of the company M/s Amtek Auto Industries & Amtek Industries, Forum directs SDO to maintain status quo of Rs 37,93,493/- as per demand raised by him since petitioner cannot absolve itself of electricity charges undertaken to be paid by itself on 12.9.23 at time of change of name application given to DHBVN.
The case is closed. No cost on either side."

FINAL REMEDY/RELIEF OFFERED BY FORUM

29. Passing a direction as aforesaid to the SDO '*to maintain status quo of Rs 37,93,493/- as per demand raised by him since petitioner cannot absolve itself of electricity charges undertaken to be paid by itself on 12.9.23 at time of change of name application given to DHBVN,*' the Forum, imposing no costs on either side, observed as under:

"However, complainant is at liberty to file the appeal before Electricity OMBUDSMAN, HERC, Sector-4, Panchkula, in case he/she is not satisfied with the order of the Corporate Forum within 30 days of the receipt of the order of the Corporate Forum."

RELIEF OFFERED BY FORUM DOES NOT MEET THE JUSTICE DEMANDED IN THE COMPLAINT

I. <u>Alleged Demand is barred by clean slate principle</u>

30. In respect of the Electricity Bills, it is reiterated that the Alleged Demand, which remains unexplained by the Respondents, pertains to a period prior to the CIRP Commencement Date, same being prior to January 2013, and the Electricity Bill dated February 1, 2021 wherefrom the Alleged Demand emanates was served to the Company prior to the Transfer Date. Hence the genesis of the Alleged Demand, which also forms the basis for the claim in respect of the Alleged Arrears and the Second Electricity Bills fly in the face of the clean slate principle. Notwithstanding its

unsustainability from the touchstone of the IBC, the Electricity Bills are in and off itself arbitrary.

31. That the Electricity Bills were issued by DHBVN for the Alleged Demand subsisting during the period prior to January, 2013. In this regard, it is submitted that the CIRP of the Company ended on July 9, 2020 on approval of the Resolution Plan by NCLT, therefore the alleged belated claims for the period prior to its successful resolution i.e., till July 9, 2020 stands extinguished. Further, DHBVN admittedly did not file any claim with the Resolution Professional qua the alleged demand in the manner prescribed under the IBC.

32. The Resolution Plan *inter alia* in terms of Clause 4, and Clause 3.2 read with other provisions of the Resolution Plan, was in line with the clean slate theory which is one of the core principles of the IBC. Even a bare review of the aforesaid provisions of the Resolution Plan make it apparent that (a) the Resolution Applicant prepared its Resolution Plan on the basis of the information provided in the information memorandum and the virtual data room created by the Resolution Professional, (b) the Company (under its present management) was not required to subsume any liability before the CIRP Commencement Date, (c) any costs incurred to revive the company as a going concern, between the CIRP Commence Date and the Transfer Date, was to at best be borne by the Resolution Professional as CIRP Cost, including any Statuary Dues, (d) the present management of the Company/Resolution Applicants would only seize control of the Corporate Debtor on the Transfer Date, (e) the Company (under its present management) would pay all governmental dues in terms of the mechanism contemplated under the Resolution Plan, and any additional liability cast on the Company (under its present management) would be against the letter and spirit of the Resolution Plan, and (f) the operations of the Corporate Debtor were to commence on a clean slate after the Transfer Date, and no liability for any claims during the CIRP Period, or Prior to the CIRP Period up to the Transfer Date could be attributed to the Company (under its present management). The foregoing was completely in line with the IBC.

33. The Resolution Plan under Clause 5.1 contemplates that the Effective Date under the Resolution plan to be the date, "*(a) after the completion of the Condition Precedent for execution of a long term lease for the ACE Complex Land with Acceptable Terms in accordance with sub-section 2.5.2; and (b) 30 (thirty) days from the date of NCLT Approval Date or such earlier date after the NCLT Approval Date as may be notified in writing to the erstwhile COC by the Resolution Applicants, whichever is later*". Owing to the execution of the long term lease for the ACE Complex Land in accordance with Clause 2.5.2 of the Resolution Plan, the Effective Date occurred on December 8, 2021.

34. The Resolution Plan in the Section with respect to the treatment of Creditors and Claims, unequivocally, *inter alia* contemplated that the Company (under its present management)/Resolution Applicant shall not be liable for any claims, or demands, not originally contemplated in the Resolution Plan including but not limited to any

demands prior to the CIRP Commencement Date. The relevant extract of the Resolution Plan is reproduced hereinbelow:

"SECTION 4:-TREATMENT OF OTHER CREDITORS AND CLAIMS

4.1 Treatment of Other Creditors
In accordance with the Code, the Other Creditors shall be paid the Liquidation Value accruing to such Other Creditors. Based on our assessment, the Liquidation Value will likely be even insufficient to satisfy the claims of the Financial Creditors in full. In that case, the Liquidation Value accruing to Other Creditors would be NIL. Accordingly, NIL payment has been proposed under this Resolution Plan towards claims of Other Creditors.

All dues payable to Other Creditors, including any and all claims or demands in connection with or against the Corporate Debtor, and all liabilities or obligations of the Corporate Debtor (including any demand for any losses or damages or in connection with any third party claims or any investigations by any governmental bodies or authorities such as the Central Bureau of Investigation) by or to any Other Creditors (including any other actual or potential creditor, if any or any counterparty, including any subsidiary, joint venture or associate) whether under law, equity or contract, whether admitted or not, due or contingent, crystallised or uncrystallised, known or unknown, secured or unsecured, disputed or undisputed, present or future, whether or not such claims, demands, dues or liabilities are set out in the Information Memorandum, the balance sheets or the profit and loss account statements of the Corporate Debtor, in relation to any period prior to the Insolvency Commencement Date, will be written off in full and shall be, and be deemed to be, permanently extinguished, restructured, restated, converted, assigned, written-down or written-off, as the case may be, by virtue of the order of the NCLT approving this Resolution Plan and the Corporate Debtor or the Resolution Applicants shall at no point of time be, directly or indirectly, held responsible or liable in relation thereto.
Any and all claims or demands in connection with or against the Corporate Debtor and all liabilities or obligations of the Corporate Debtor (including any demand for any losses or damages or in connection with any third party claims or any investigations by any governmental bodies or authorities such as the Central Bureau of Investigation) by or to any other stakeholder (including any other actual or potential creditor, if any or any counter-party, including any subsidiary, joint venture or associate) whether under law, equity or contract, whether admitted or not, due or contingent, crystallised or uncrystallised, known or unknown, secured or unsecured, disputed or undisputed, present or future, whether or not set out in the balance sheets of the Corporate Debtor or the profit and loss account statements of the Corporate Debtor, and all inquiries, investigations or proceedings in relation to the foregoing, in relation to any period prior to the Insolvency Commencement Date, will be written off in full and shall be, and be deemed to be, permanently extinguished, restructured, restated, converted, assigned, written-down or writtenoff, as the case may be, by virtue of the order of the NCLT approving this Resolution Plan and all financial liability arising out of the investigations, inquiries or showcause, whether civil or criminal in relation to the foregoing shall be disposed of and the Corporate Debtor or Resolution Applicants shall at no point of time be, directly or indirectly, held responsible or liable in relation thereto."

35. Further, the Resolution Plan in the section with respect to the treatment of existing security interest, on-going litigation and obligations (including any potential claims, demand and liabilities), unequivocally, *inter alia* contemplated that the Company (under its present management)/Resolution Applicant shall not be liable for any

claims, or demands not originally contemplated in the Resolution Plan, including but not limited to any demands prior to the CIRP Commencement Date. The relevant extract of the Resolution Plan is reproduced hereinbelow:

"4.2 Treatment of Existing Security Interest, and on-going Litigation
Under this Resolution Plan, all Claims, demands, liabilities and obligations (including any potential claims, demands and liabilities) from:

(i) Under this Resolution Plan, all financial liabilities in the nature of Claims arising out of all adverse inquiries, investigations, notices, causes of action, suits, claims, disputes, litigation, arbitration or other judicial, regulatory or administrative proceedings against, the Corporate Debtor or the affairs of the Corporate Debtor, in relation to any matter whatsoever including economic matters, whether pending or threatened, (including without limitation, any investigation by any Governmental Authority) that have been initiated or are threatened ("Dispute") to be initiated against the Corporate Debtor (including those proceedings that relate to the Corporate Debtor) at any time till the Insolvency Commencement Date; and

(ii) Any Encumbrance or collateral (whether enforced, crystallized or proceeded with or not) over the Assets (created and/or perfected for debt availed by the Corporate Debtor or a third party) (collectively "Non- Financial Creditor Security"), that exists by operation of Applicable Law, or in connection with any debt owed to Operational Creditors, Other Creditors or any other debt or obligation of the Corporate Debtor (other than any debt owed to the Financial Creditor), or in relation to a third party (including a Related Party) whose obligations were secured by the Corporate Debtor by creation of any Non-Financial Creditor Security in favour of another person, at any time till the Insolvency Commencement Date, shall stand automatically revoked, released, cancelled, withdrawn, dismissed and deemed null and void (as the case may be) and all financial obligations in relation to such Non-Financial Creditor Security or Dispute shall be permanently extinguished on the NCLT Approval Date, in consideration of any payments proposed to be made to any such Creditors if mandatorily required in accordance with the provisions of the Code. Further, any claim arising from any Dispute or Non-Financial Creditor Security, whether set out herein or not, whether admitted or not, due or contingent, asserted or unasserted, crystallised or uncrystallised, known or unknown, secured or unsecured, disputed or undisputed, whether or not set out in the Information Memorandum, the Virtual Data Room, the balance sheets of the Corporate Debtor or the profit and loss account statements of the Corporate Debtor, till the Insolvency Commencement Date, will be written off in full and shall be, and be deemed to be, permanently extinguished by virtue of the order of the NCLT approving this Resolution Plan and the Corporate Debtor or the Resolution Applicants shall at no point of time be, directly or indirectly, held responsible or liable in relation thereto. All title deeds and other documents held by any such Creditor (not being a Financial Creditor) or third party (as trustee or otherwise) in relation to such Non-Financial Creditor Security shall be immediately released in fit and proper condition to the Corporate Debtor."

36. In addition, the Resolution Plan in the section with respect to contractual arrangements (statutory or otherwise), unequivocally, *inter alia* contemplated that the Company (under its present management)/Resolution Applicant shall not be liable for any claims, or demands not originally contemplated in the Resolution Plan,

including but not limited to any demands prior to the CIRP Commencement Date. The relevant extract of the Resolution Plan is reproduced hereinbelow:

"4.4 Treatment of Contractual Arrangements' Liabilities
Without prejudice to anything set out in Section 3 and Section 4 of this Resolution Plan, all liabilities (statutory or otherwise) arising from any contractual arrangements entered into by the Corporate Debtor shall be deemed to be terminated and any claims or liabilities arising or having crystallised shall be deemed to be cancelled and written-off in full, and be, and be deemed to be, permanently extinguished, restructured, restated, converted, assigned, written-down or writtenoff, as the case may be, on the NCLT Approval Date. Any liability relating to the Corporate Debtor, before the Insolvency Commencement Date, shall be permanently extinguished, restructured, restated, converted, assigned, writtendown or written-off, as the case may be, and deemed to not exist.

Without prejudice to anything set out in this sub-section 4.4, in case of any right to payment, legal, equitable, secured or unsecured claim, or any right to remedy for breach of contract under any Applicable Law arising out of termination of any contract, which claim or right is reduced to judgment notwithstanding express provisions to the contrary in this Resolution Plan, the same shall be settled by the Corporate Debtor in accordance with the corresponding Liquidation Value for the respective category of such creditor under this Resolution Plan on or before the Effective Date. Further, any claim arising from any contractual arrangements, whether set out herein or not, whether admitted or not, due or contingent, asserted or unasserted, crystallised or uncrystallised, known or unknown, secured or unsecured, disputed or undisputed, present or future, whether or not set out in the Information memorandum, Virtual Data Room, the balance sheets of the Corporate Debtor or the profit and loss account statements of the Corporate Debtor, in relation to any period prior to the Insolvency Commencement Date or arising on account of this Resolution Plan, will be written off in full and shall be, and be deemed to be, permanently extinguished, restructured, restated, converted, assigned, written down or written-off, as the case may be, by virtue of the order of the NCLT approving this Resolution Plan. The Corporate Debtor or the Resolution Applicants shall at no point of time be, directly or indirectly, held responsible or liable in relation thereto.

Without prejudice to the generality of the above, and notwithstanding any agreements entered into by or on behalf the Corporate Debtor or anything to the contrary contained herein, it is clarified that any and all liability of the Corporate Debtor for amounts claimed by Pension Benefit Guaranty Corporation in relation to the Smith Jones pension plans, whether crystallised or not, are not treated as admitted, and will also be deemed to be permanently extinguished, restructured, restated, converted, assigned, written-down or written-off, as the case may be, and settled in full as above, on the NCLT Approval Date. The Corporate Debtor or the Resolution Applicants shall at no point of time be, directly or indirectly, held responsible or liable in relation thereto."

37. Further, the Resolution Plan in the section with respect to the interest of all other stakeholders, unequivocally, *inter alia* contemplated that the Company (under its present management)/Resolution Applicant shall not be liable for any claims, or demands not originally contemplated in the Resolution Plan, including but not limited to any demands prior to the CIRP Commencement Date. The relevant extract of the Resolution Plan is reproduced hereinbelow:

"4.5 Interests of all Other Stakeholders

In relation to any other actual or potential third parties (including Creditors or stakeholders) whose claims have not been specifically covered in this Resolution Plan, no payment shall be due to them as the Liquidation Value is insufficient to satisfy the claims of even the Financial Creditors in full. Therefore, NIL amount shall is payable under this Resolution Plan towards payment to such creditors and/or stakeholders.

Any and all claims or demands in connection with or against the Corporate Debtor and all liabilities or obligations of the Corporate Debtor (including any demand for any losses or damages or in connection with any third party claims or any investigations by any Governmental Authorities such as the Central Bureau of Investigation) by or to any other stakeholder (including any other actual or potential creditor, if any or any counter-party, including any subsidiary, joint venture or associate) whether under Applicable Law, equity or contract, whether admitted or not, due or contingent, crystallised or uncrystallised, known or unknown, secured or unsecured, disputed or undisputed, present or future, whether or not set out in the balance sheets of the Corporate Debtor or the profit and loss account statements of the Corporate Debtor, and claims in relation to all inquiries, investigations or proceedings in relation to the foregoing, whether civil or criminal, in relation to any period prior to the Insolvency Commencement Date, will be written off in full and shall be, and be deemed to be, permanently extinguished, restructured, restated, converted, assigned, written-down or written-off, as the case may be, by virtue of the order of the NCLT approving this Resolution Plan and all the investigations, inquiries or show-cause, whether civil or criminal in relation to the foregoing shall be disposed of and the Corporate Debtor or Resolution Applicants shall at no point of time be, directly or indirectly, held responsible or liable in relation thereto.

All present and future claims, dues, liabilities, amounts, arrears, dividends or obligations owed or payable by, the Corporate Debtor or in connection with the Corporate Debtor to the Promoters or any of their subsidiaries, associates, joint ventures or affiliates, whether admitted or not, due or contingent, asserted or unasserted, crystallised or uncrystallised, known or unknown, secured or unsecured, disputed or undisputed, whether or not set out in the Information Memorandum, Virtual Data Room, the balance sheets of the Company or the profit and loss account statements of the Company, will be deemed to be written off in full and shall be, and be deemed to be, permanently extinguished, restructured, restated, converted, assigned, written-down or written-off, as the case may be, by virtue of the order of the NCLT approving this Resolution Plan and the Corporate Debtor or the Resolution Applicants shall at no point of time be, directly or indirectly, held responsible or liable in relation thereto.

Without prejudice to the generality of the above, and notwithstanding any agreements entered into by or on behalf the Corporate Debtor or anything to the contrary contained herein, it is clarified that any and all liability of the Corporate Debtor for amounts claimed by Pension Benefit Guaranty Corporation in relation to the Smith Jones pension plans, whether crystallised or not, are not treated as admitted, and will also be deemed to be permanently extinguished, restructured, restated, converted, assigned, written-down or written-off, as the case may be, and settled in full as above, on the NCLT Approval Date. The Corporate Debtor or the Resolution Applicants shall at no point of time be, directly or indirectly, held responsible or liable in relation thereto."

38. Further, the Resolution Plan in the Section with respect to all miscellaneous claims *inter alia* contemplated that the Company (under its present management)/Resolution Applicant shall not be liable for any claims, or demands not originally contemplated in the Resolution Plan, including but not limited to any

demands arising after to the CIRP Commencement Date until the Effective Date. The said clause further insulated the Company (under its present management)/Resolution Applicant from any additional claims, demands etc., including but not limited to any statutory demand that was not originally contemplated in the information memorandum and/or the virtual data room, that would either emanate or be presented between the CIRP Commencement Date until the Effective Date. The relevant extract of the Resolution Plan is reproduced hereinbelow:

"4.8 Miscellaneous Claims
Any claims that are admitted or any debt which arises over and above the amounts set out in the Information Memorandum and/or Virtual Data Room, and if such amounts are determined to be settled and/or paid by the Resolution Applicants by the NCLT, then such amounts shall be paid at the sole discretion of the Resolution Applicants in a manner and proportion determined by the Resolution Applicants out of the proceeds of Total Settlement Amount(as set out in Part IV (Financial Proposal)) without any further obligation on the Resolution Applicants. It is clarified that Resolution Applicants will not be required to fund any amount greater than the Upfront Cash Infusion for the settlement of outstanding dues of the Corporate Debtor.

For the avoidance of doubt, once approved by the NCLT, this Resolution Plan is binding on the Corporate Debtor, members of the Corporate Debtor, Creditors, Governmental Authorities, guarantors and other stakeholders involved in the Resolution Plan, any and all claims, demands, debts and financial liabilities arising on or after Insolvency Commencement Date in respect of the Corporate Debtor and until the Effective Date by virtue of the order of the NCLT approving this Resolution Plan may be paid out of the internal accruals of the Corporate Debtor and the Resolution Applicants shall at no point of time be, directly or indirectly, held responsible or liable in relation thereto for any reason whatsoever."

39. Further, the Resolution Plan in the section with respect to Treatment of Operational Creditors *inter alia* contemplated the following:

"3.2 Treatment of Operational Creditors
3.2.1 As per the Virtual Data Room, Operational Creditor (excluding employees, Workmen and Governmental Authorities) claims aggregating to approximately INR 205.17 (Indian Rupees Two Hundred Five Crore Seventeen Lakh only) ("Operational Creditor Debt") have been admitted for the purposes of CIRP by the Resolution Professional. Further, as per the information provided in the Virtual Data Room, the total statutory dues payable to Governmental Authorities prior to initiation of CIRP of the Corporate Debtor aggregate to INR 4.74 (Indian Rupees Four Crore Seventy Four Lakh only) ("Governmental Dues").

3.2.2 As per the Code, the Operational Creditors are required to be paid the Liquidation Value accruing to such Operational Creditors. Based on our assessment, the Liquidation Value is likely to be even insufficient to satisfy the claims of the Financial Creditors in full. In that case, the Liquidation Value accruing to Operational Creditors (but not including Employees and Workmen Dues for the preceding 24 (twenty four) months) would be NIL. In terms of Applicable Law, the Operational Creditors (excluding employees and Workmen) are required to be paid the amounts aggregating to the Liquidation Value accruing to them, i.e. NIL amounts, except in cases where the Operational Creditor is a secured Creditor.

3.2.3 However, in the interest of the keeping the Company operational and as a going concern, the Resolution Applicants propose to pay ex-gratia amounts aggregating upto INR 2.50 Crore (Indian Rupees Two Crore Fifty Lakh only) ("Operational Creditors Ex-Gratia Amount") to Operational Creditors (excluding employees and Workmen) towards settlement of Operational Creditor Debt and Governmental Dues, over a period of 12 (twelve) months from the Closing Date, or such other date(s) as may be mutually agreed with the relevant Operational Creditor (excluding employees and Workmen), and such amounts shall be distributed amongst the relevant Operational Creditors (excluding employees and Workmen) in a manner and proportion determined by the Resolution Applicants. It is clarified that the Resolution Applicants will not be required to fund any amount greater than the Upfront Cash Infusion for the settlement of outstanding dues of the Corporate Debtor. It is further clarified that Related Party Operational Creditors shall be paid NIL amounts. It is also further clarified that the terms of this Resolution Plan applicable to Operational Creditors shall be binding on the Governmental Authorities as well. Except for the abovementioned amounts payable to Operational Creditors (excluding employees and Workmen), all other dues payable to Operational Creditors (excluding employees and Workmen) shall be written off in full and shall be, and be deemed to be, permanently extinguished, restructured, restated, converted, assigned, written-down or written-off, as the case may be on the NCLT Approval Date. The Operational Creditors Ex-Gratia Amount proposed to the Operational Creditors (excluding employees and Workmen) as set-out in this sub-section 3.2.3, shall be paid out of the proceeds of the Total Settlement Amount or such other sources as permitted under the Applicable Laws. For avoidance of doubt, it is hereby clarified that even if any claims of Operational Creditors (excluding dues of employees and Workmen) are admitted at a stage after preparation of the Information Memorandum for any reason whatsoever, then the same shall be paid at the sole discretion of the Resolution Applicants.

3.2.4 Any mandatory payments to be made to the Operational Creditors (excluding employees and Workmen) in accordance with the Code shall be paid in a manner and proportion determined by the Resolution Applicants out of the proceeds of the Total Settlement Amount. Further, all voluntary payments i.e, Operational Creditors Ex-Gratia Amount, will be made at the discretion of the Resolution Applicants within 12 (twelve) months from the Closing Date. Following mandatory payments by the Resolution Applicants to the Operational Creditors (excluding employees and Workmen) and extinguishment of the remaining dues payable to Operational Creditors (excluding employees and Workmen) in accordance with this Resolution Plan, no amounts shall be payable to the Operational Creditors (excluding employees and Workmen) whether or not set out in the Information Memorandum, Virtual Data Room, balance sheets or the profit and loss account statements of the Corporate Debtor."

40. Specifically, in relation to governmental/statutory dues, the Resolution Plan provided as under:

"3.2.6 For abundant clarity, any and all dues (in the nature of Claims) payable to Governmental Authorities, and save the Governmental Dues identified in subsections 3.2.1, 3.2.2 and 3.2.3 (Treatment of Operational Creditors), shall be treated as follows:

(a) all claims or demands made by, or liabilities or obligations owed or payable to or assessed by, any Governmental Authority, in relation to any dues, direct or indirect taxes, duties (including stamp duties), penalties, fees, interest, fines, levies, cesses, assessments or additions or any other charges or payments whatsoever (including without limitation, the direct and indirect tax liabilities) on the Corporate Debtor or in relation to the Corporate Debtor, whether or not such claims or demands are admitted, due or contingent, asserted or unasserted, crystallised or uncrystallised, known or unknown, secured or unsecured, disputed or undisputed, present or future; and

(b) any liabilities in relation to any consent, permission, privilege, entitlement, exemption, benefit, license or approval granted to the Corporate Debtor, or in relation to the Corporate Debtor, whether or not such consent, permission, privilege, entitlement, exemption, benefit, license or approval is subsisting, lapsed or expired, whether or not such claim, demand, liability is set out in the Virtual Data Room, the balance sheets or the profit and loss account statements of the Corporate Debtor, in relation to any period prior to the Insolvency Commencement Date, will be written off in full and shall be, and be deemed to be, permanently extinguished, restructured, restated, converted, assigned, written-down or written-off, as the case may be, by virtue of the order of the NCLT approving this Resolution Plan and the Corporate Debtor or the Resolution Applicants shall at no point of time be, directly or indirectly, held responsible or liable in relation thereto."

41. Hence, the Resolution Plan unequivocally, provided for payment of dues towards the government as contemplated under the IBC. The repository of the said dues was available in the information memorandum and the virtual data room created by the Resolution Professional. Other than the foregoing, the Resolution Plan expressly contemplates for any damages or interest by any third party to be written off in full, without any additional burden on the Company (under its present management)/ Resolution Applicant. It is also noteworthy that the aforesaid provision of the Resolution Plan was approved by the Hon'ble NCLT *vide* its Order Approving the Resolution Plan.
42. From a bare perusal of the clauses of the Resolution Plan set out hereinabove, it is apparent that *inter alia* in terms of Section 4, and Section 3.2 read with other provisions of the Resolution Plan, the Resolution Plan was in line with the *clean slate* theory, one of the core objectives of the IBC.
43. Further, from the foregoing paragraphs it can be clearly inferred that the Alleged Demand for a duration prior to January, 2013 in the present Electricity Bills come within the ambit of clean state principle as the same was due during the IMC period and before the Transfer Date.
44. Section 31(1) of the IBC provides that an order approving the resolution plan-

"*shall be binding on the corporate debtor and its employees, members, creditors, including the Central* Government, *any State Government or any local authority to whom a debt in respect of the payment of dues arising under any law for the time being in force, such as authorities to whom statutory dues are owed, guarantors and other stakeholders involved in the resolution plan.*"

45. The new management cannot be saddled with the liability for a period in which they were not at the helm of affairs. Post the approval of the Resolution Plan, the Company cannot be burdened with liability for a period during which the Company was under CIRP. In this regard, it is noted that the Hon'ble Supreme Court in the case of *Committee of Creditors of Essar Steel Indian Ltd versus Satish Kumar Gupta* [(2020) 8 SCC 531] has held that:

"*A successful resolution applicant cannot suddenly be faced with "undecided" claims after the resolution plan submitted by him has been accepted as this would amount to a hydra head popping up which would throw into uncertainty amounts payable by a prospective resolution applicant who would successfully take over the business of the corporate debtor.*"

46. In light of Section 31(1) of IBC read with the Resolution Plan and the NCLT Approval Order, all past liabilities of the Company towards DHBVN, including any payment

towards dues/interest, for the period prior to its successful resolution stands extinguished. The Hon'ble Supreme Court in the case of *Essar Steel* (supra) has further held that:

"*105. Section 31(1) of the Code makes it clear that once a resolution plan is approved by the Committee of Creditors it shall be binding on all stakeholders, including guarantors. This is for the reason that this provision ensures that the successful resolution applicant starts running the business of the corporate debtor on a fresh slate as it were.*"

47. Further, the attention of this Court is drawn to *Ghanashyam Mishra and Sons Private Limited v. Edelweiss Asset Reconstruction Company Limited* [(2021) 9 SCC 657] wherein the Hon'ble Supreme Court has observed that:

"*102. In the result, we answer the questions framed by us as under:*

102.1. That once a resolution plan is duly approved by the adjudicating authority under sub-section (1) of Section 31, the claims as provided in the resolution plan shall stand frozen and will be binding on the corporate debtor and its employees, members, creditors, including the Central Government, any State Government or any local authority, guarantors and other stakeholders. On the date of approval of resolution plan by the adjudicating authority, all such claims, which are not a part of resolution plan, shall stand extinguished and no person will be entitled to initiate or continue any proceedings in respect to a claim, which is not part of the resolution plan.

102.2. The 2019 Amendment to Section 31 of the I&B Code is clarificatory and declaratory in nature and therefore will be effective from the date on which the I&B Code has come into effect.

102.3. <u>Consequently, all the dues including the statutory dues owed to the Central Government, any State Government or any local authority, if not part of the resolution plan, shall stand extinguished and no proceedings in respect of such dues for the period prior to the date on which the adjudicating authority grants its approval under Section 31 could be continued.</u>

…xxx…

138. In the foregoing paragraphs, we have held that the 2019 Amendment to Section 31 of the I&B Code is clarificatory and declaratory in nature and therefore will have a retrospective operation. <u>As such, when the resolution plan is approved by NCLT, the claims, which are not part of the resolution plan, shall stand extinguished and the proceedings related thereto shall stand terminated. Since the subject-matter of the petition are the proceedings, which relate to the claims of the respondents prior to the approval of the plan, in the light of the view taken by us, the same cannot be continued. Equally the claims, which are not part of the resolution plan, shall stand extinguished</u>."

(emphasis supplied)

48. That the settled position of law that all past claims, dues, debts, and liabilities of the Corporate Debtor stand extinguished on approval of the Resolution Plan emanates not only from a reading of the IBC but has been time and again reiterated by the Hon'ble Supreme Court in multiple judgments on the subject. Recently in the case of *M/s. JSW Steel Limited vs. Pratishtha Thakur Haritwal* [Contempt Petition (Civil) No. 629 of 2023 in Writ Petition (Civil) No. 1177 of 2020]; where a contempt petition came to be filed by an S.R.A. against certain Tax Authorities alleging willful disobedience of the judgement of *Ghanashyam Mishra (supra)* where the said tax Authorities

continued the tax proceedings against the Corporate Debtor post approval of the resolution plan. In this context the Hon'ble Apex Court passed its judgement on 27.03.2025 and made the following observations:

14. The legal position is no more res integra. This Court in the case of Ghanshyam Mishra (supra) has considered a batch of petitions. The questions which fell for consideration before the Court were as under:

"(i) As to whether any creditor including the Central Government, State Government or any local authority is bound by the Resolution Plan once it is approved by an adjudicating authority under sub-section (1) of Section 31 of the Insolvency and Bankruptcy Code, 2016 (hereinafter referred to as 'I&B Code')?

(ii) As to whether the amendment to Section 31 by Section 7 of Act 26 of 2019 is clarificatory/declaratory or substantive in nature?

(iii)As to whether after approval of resolution plan by the Adjudicating Authority a creditor including the Central Government, State Government or any local authority is entitled to initiate any proceedings for recovery of any of the dues from the Corporate Debtor, which are not a part of the Resolution Plan approved by the adjudicating authority?"

15. Though the judgment is titled as "Ghanshyam Mishra and sons Private Limited through the Authorized Signatory versus Edelweiss Asset Reconstruction Company Limited through the Director & Ors.", this Court was seized of a batch of cases and the case of the present petitioner was very much up for consideration in the said batch of cases.

16. The Petitioner Company had filed Writ Petition (Civil) No.1177 of 2020 (M/s Monnet Ispat & Energy Ltd. & Anr. v. State of Odisha & Anr.). This Court after considering various judgments of this Court, at length, on the issue answered the questions as under:

"95. In the result, we answer the questions framed by us as under:

(i) That once a resolution plan is duly approved by the Adjudicating Authority under sub-section (1) of Section 31, the claims as provided in the resolution plan shall stand frozen and will be binding on the Corporate Debtor and its employees, members, creditors, including the Central Government, any State Government or any local authority, guarantors and other stakeholders. On the date of approval of resolution plan by the Adjudicating Authority, all such claims, which are not a part of resolution plan, shall stand extinguished and no person will be entitled to initiate or continue any proceedings in respect to a claim, which is not part of the resolution plan;

(ii) 2019 amendment to Section 31 of the I&B Code is clarificatory and declaratory in nature and therefore will be effective from the date on which I&B Code has come into effect;

(iii) Consequently all the dues including the statutory dues owed to the Central Government, any State Government or any local authority, if not part of the resolution plan, shall stand extinguished and no proceedings in respect of such dues for the period prior to the date on which the Adjudicating Authority grants its approval under Section 31 could be continued."
[Emphasis supplied]

17. It is thus clear that this Court in unequivocal terms held that all such claims which are not a part of the Resolution Plan, shall stand extinguished and no person will be entitled to initiate or continue any proceedings in respect to a claim, which is not part of the Resolution Plan. The Court further held that the 2019 amendment to Section 31 of the Code is clarificatory and declaratory in nature and therefore will be effective from the date on which the Code has come into effect. The Court clearly held that all the dues including the statutory dues owed to the Central Government, or any State Government or any local authority, if not part of the resolution plan, shall stand extinguished and no proceedings in respect of such dues for the period prior to the date on which the Adjudicating Authority grants its approval under Section 31 could be continued.

…xxx…

22. It can thus be seen that in view of clear pronouncement of law by this Court, all the dues of any of the stakeholders including the statutory dues owed to the Central Government, any State Government or any local authority, which were not part of the Resolution Plan, stood extinguished from the date on which the Resolution Plan stood approved.

…xxx…

24. It can thus clearly be seen that this Court has held that a successful resolution applicant cannot suddenly be faced with "undecided" claims after the resolution plan submitted by him has been accepted as this would amount to a hydra head popping up which would throw into uncertainty amounts payable by a prospective resolution applicant who would successfully take over the business of the corporate debtor. It has also been held that all claims must be submitted to and decided by the RP so that a prospective resolution applicant knows exactly what has to be paid in order that it may then take over and run the business of the corporate debtor.

…xxx…

27. In that view of the matter, we have no hesitation in holding that the demands raised by the respondents/authorities for a period prior to the date on which the learned NCLT has approved the Resolution Plan were totally contemptuous in nature. The respondents could not have raised the said demands inasmuch as they are not part of the Resolution Plan.

…xxx…

34. When the law laid down by this Court in the case of Ghanshyam Mishra (supra) is clear and unambiguous and specifically when the Petitioner's own case was part of the batch which is specifically dealt with by this Court, the respondents/alleged contemnors ought not to have proceeded further with the recovery proceedings and ought to have dropped them forthwith. The continuation of such proceedings despite the judgment and order of this Court being pointed out to their notice is nothing but contemptuous in nature.

49. That the contention of the Contempt Petitioner in *JSW Steel Limited (supra)* was that the dues raised for a period before the management of the Corporate Debtor / erstwhile Company was taken over by the S.R.A. were extinguished in terms of the provisions of the Code and also the judgement of the Hon'ble Apex Court in *Ghanashyam Mishra (supra)* and the Hon'ble Apex Court found the State Authorities to be in contempt of its judgement for continuing the recovery proceedings against the new management. The Petitioner herein has also made out an identical case and in view thereof the impugned demands are liable to be set aside.

50. The Division Bench of the Rajasthan High Court in the case of *Ultra Tech Nathdwara Cement Ltd v Union of India* [2020 SCC OnLine Raj 1097] has taken a view, that the demand notices, issued by the Central Goods and Service Tax Department, for a period prior to the date on which NCLT has granted its approval to the resolution plan, are not permissible in law. While doing so, the Rajasthan High Court has relied on the judgment of the Hon'ble Supreme Court in *Essar Steel* (*supra*). Further, the court in respect of the amendment to Section 31 (1) of the IBC in the year 2019 making the resolution plan binding on authorities to whom statutory dues are owed observed the following:

"Before parting, we would like to express our serious reservation on the approach of the concerned Officers of the GST in persisting with the demands raised from the petitioner in gross ignorance of the pertinent statement made by Hon'ble the Finance Minister before the Parliament (referred to supra) and the amendment brought around in the IBC. We are of the firm view that the authorities should have adopted a pragmatic approach and immediately withdrawn the demands rather than indulging in a totally frivolous litigation, thereby unnecessarily adding to the overflowing dockets of cases in the courts."

51. Therefore, all claims prior to the approval of the resolution plan of all the operational creditors stand extinguished due to the clean state principle in view of the Resolution Plan having been approved by the Hon'ble NCLT and no amounts are due and payable to any operational creditor, including DHBVN. As a result, no dues towards the Alleged Demand by the Company towards the Electricity Bills issued are payable.

52. Notably, in *Paschimanchal Vidyut Vitran Nigam Ltd. v. Raman Ispat Private Ltd. and Ors.* [Civil Appeal No.7976 of 2019] ("Paschimanchal Vidyut Vitran Nigam Ltd."*)*, the Hon'ble Supreme Court held that Section 238 of the IBC overrides the provisions of the Electricity Act, 2003, despite the latter containing two specific provisions being Section 173 and 174 which have overriding effect over all other laws. The court after analysing the nature of claims arising due to past electricity dues of the corporate debtor observed that all dues payable to corporations created by statutes need not necessarily constitute 'government dues'. Thus, dues payable to corporations would not be covered under the waterfall mechanism as 'government dues' and therefore will not get any priority. The Hon'ble Supreme Court observed the following in context of Paschimanchal Vidyut Vitran Nigam Ltd:

"PVVNL undoubtedly has government participation. However, that does not render it a government or a part of the 'State Government'. Its functions can be replicated by other entities, both private and public. The supply of electricity, the generation, transmission, and distribution of electricity has been liberalized in terms of the 2003 Act barring certain segments. Private entities are entitled to hold licenses. In this context, it has to be emphasized that private participation as distribution licensees is fairly widespread. For these reasons, it is held that in the present case, dues or amounts payable to PVVNL do not fall within the description of Section 53(1)(f) of the IBC."

53. Hence, particularly in light of payable electricity dues, the Hon'ble Supreme Court has reiterated the primacy of IBC over other laws especially the Electricity Act, 2003 in the context of liquidation proceedings. This has been further elaborated upon in *Tata Power Western Odisha Distribution Limited v. Jagannath Sponge Private Limited*

Director as mentioned below. As a result, no dues towards the Alleged Demand by the Company towards the Electricity Bills issued are payable.

II. Reliance by the Forum on the alleged undertaking dated 12.09.2023 is false and misplaced

54. It is submitted that the reliance by the Respondents and the Forum on an alleged letter dated 01.09.2023, allegedly issued by the Authorized Representative of the Complainant is wholly misconceived. In this regard it is denied that the Complainant or its authorized representative has undertaken to pay any unlawful dues, which are clearly barred by the clean slate principle. The Complainant reiterates that its only liability is to pay dues after it has taken control of the complainant company, and by no means has the Complainant ever undertaken to pay dues which it was not legally obligated to pay. The Complainant has full protection under the IBC Code and by no stretch of interpretation can those be considered to be waived. The entirety of the averment made by the Respondent in this regard is false. It is reiterated that the Alleged Demand pertains to a period prior to the CIRP Commencement Date and the Electricity Bill dated February 1, 2021 wherefrom the Alleged Demand emanates was served to the Complainant prior to the Transfer Date. Hence, the genesis of the Alleged Demand, which also forms the basis for the claim in respect of the Alleged Demand and the Second Electricity Bills fly in the face of the clean slate principle. Notwithstanding its unsustainability from the touchstone of the IBC, the Electricity Bills are in and off itself arbitrary.

55. It is submitted that in light of aforesaid submissions no dues/energy charges at all accrue towards the Company in the first place, prior to the transfer date of December 8, 2021 in favour of the present management. Whereas, the Company has already cleared all dues arising after such transfer date and even thereafter on regular basis. Further, such undertaking, if any, wherein the consumer is made to sign on the dotted line under the apprehension that non-submission of the same may result in disconnection of electricity, ought not to be relied upon.

56. It is submitted that the Forum in arriving at its conclusions has failed to afford sufficient reasoning. The order dated 27.02.2025 is an unreasoned and a non-speaking order.

III. Overriding effect of IBC over other laws

57. By virtue of Section 238 of the IBC, the IBC has an overriding effect over all other laws. Even otherwise, Section 32A of the IBC provides immunity to the corporate debtor and its assets from any prosecution, action, attachment, seizure, retention, or confiscation for an act committed prior to the approval of a resolution plan if the resolution plan results in the change in the management or control of such corporate debtor. Therefore, HDBVN is barred by law to take any action including Alleged Demand against the Company.

58. It is further pertinent to mention that in terms of the overriding effect given to the provisions of the IBC in terms of Section 238 of the IBC, no proceeding under any other law including under the Act can be initiated or continued against the Company.

59. Moreover, *Paschimanchal Vidyut Vitran Nigam Ltd. (supra)* the Hon'ble Supreme Court clearly held that Section 238 of the IBC overrides the provisions of the Act as elaborated above.

60. The Hon'ble Supreme Court of India in the case of *Tata Power Western Odisha Distribution Limited v. Jagannath Sponge Private Limited Director* [Civil Appeal No. 5556/2023] while commenting on the payment of arrears according to the Act held that the clean slate principle would stand negated if the successful resolution applicant is asked to pay the arrears payable by the corporate debtor for the grant of an electricity connection, and that those dues would be payable only as set out in the resolution plan. The court while relying on *Paschimanchal Vidyut Vitran Nigam Ltd. (supra)* and *Embassy Property Developments Private Limited vs. State of Karnataka and Others* [(2020) 13 SCC 308] observed that:

"The above-quoted observations from Embassy Property Developments Private Limited (supra) would confer jurisdiction on the tribunal constituted under the Code insofar as the appellant – Tata Power Western Odisha Distribution Limited is insisting on payment of the dues of the corporate debtor for restoration/grant of the electricity connection. The dues of the corporate debtor have to be paid in the manner prescribed in the resolution plan, as approved by the adjudicating authority. The resolution plan is approved when it is in accord with the provision of the Code. Thus, the issue of corporate debtor's dues falls within the fold of the phrase 'arising out of or in relation to insolvency resolution' under section 60(5)(c) of the Code."

IV. Lis pending adjudication before different High Courts on similar grounds

61. It is noteworthy that a petition broadly on similar grounds as that of this present Complaint was filed by the Company, before the Hon'ble Bombay High Court bearing Writ Petition No. 9322 of 2022. In the said petition, the Company had challenged certain notices issued by the Regional Provident Fund Commissioner, Pune seeking to recover certain sums from Amtek Auto towards interest and damages under Section 7Q and 14B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 ("EPF Act") respectively, emanating from alleged late payment of provident fund dues. The said notices were challenged on the ground that the dues sought for therein pertained to a period when the Company was undergoing CIRP under the IBC. *Vide* order dated August 3, 2022, the Hon'ble Bombay High Court was pleased to direct that no coercive steps shall be taken against the Company pursuant to the said notices.

A copy of the order dated August 3, 2022 is enclosed herewith.

62. Similarly, the Hon'ble Income Tax Appellate Tribunal, Delhi, *vide* order dated December 21, 2022 was pleased to dismiss an appeal filed by the Assistant Commissioner of Income Tax against the Petitioner on the ground that the relevant claims in the appeal pertained to a period prior to the completion of the CIRP, and therefore they stood permanently extinguished.

A copy of the order dated December 21, 2022 is enclosed herewith.

63. That the above submissions are without prejudice to the rights, remedies and contentions available under law to Revent Precision Engineering Limited (RPEL), in full and without any qualifications.

64. That the Appellant Company has not filed any other or similar appeal against the order dated 27.02.2025 before any other Court.

PRAYER

65. It is therefore, most respectfully prayed in light of the aforesaid facts and circumstances that this Hon'ble Court may be pleased to:

i. Set aside the order dated 27.02.2025 passed by the Corporate Forum for Redressal of Consumer Grievances, Dakshin Haryana Bijli Vitran Nigam Hetri, Sector 16, IDC Area, Gurugram in case bearing Complaint No. 4108-R/2024, while allowing the Complaint; and

ii. Direct the Respondents to remit back the payment to the tune of Rs.51,51,470.67/- (Fifty One Lakhs Fifty One Thousand Four Hundred Seventy Rupees and Sixty Seven paise only) deposited by the Company under protest towards the Alleged Demand raised *vide* the Electricity Bills dated February 1, 2021 and March 14, 2023, along with interest thereon at the rate of 18% p.a. from the date of deposit i.e. 30.03.2023 till the date of realisation and the cost of litigation and thereby absolve the Company from Alleged Demand raised *vide* the Electricity Bills; and

iii. Pass such other order/orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

B. The appeal was registered on 30.06.2025 as an appeal No. 33 of 2025 and accordingly, notice of motion to the Appellant and the Respondents was issued for hearing the matter on 01.08.2025.

C. Hearing was held on 01.08.2025, as scheduled. Both the parties were present through Video Conferencing. During the hearing, respondent counsel submitted that the reply to the appeal on the behalf of respondent is currently in process and is expected to be finalized shortly. Further, respondent counsel requested for two weeks' time to submit the reply against the appeal filed by the appellant. Accordingly, respondent counsel was directed to submit the reply by 15.08.2025 with a copy to appellant counsel and appellant counsel was also directed to file the rejoinder, if any, against the reply filed by the respondent counsel within a week after the receipt of respondent's reply.

Therefore, the case is adjourned and shall now be heard on 28.08.2025.

D. The respondent's counsel vide email dated 19.08.2025 has submitted reply, which is reproduced as under: -

1. That the present reply is being filed through Sh. Sh. Rajesh Kaushik, presently posted as Executive Engineer (XEN), 'OP', Sohna Division, Dakshin Haryana Bijli Vitran Nigam Ltd. (DHBVN), who is duly authorized to act on behalf of Respondent No. 1 and Respondent No. 2. Both respondents are acting on behalf of DHBVN (hereinafter referred to as "the Respondent/DHBVN"). The said officer is competent to file the

present reply and is fully acquainted with the facts and circumstances of the case based on his perusal of the relevant records and information derived therefrom.

2. That the present Reply is being filed on behalf of the Respondent in response to the appeal preferred by the Appellant challenging the order dated 27.02.2025 passed by the Learned Consumer Grievance Redressal Forum, Dakshin Haryana Bijli Vitran Nigam Limited ("Ld. CGRF"), in Complaint No. 4108-R/2024 (hereinafter referred to as the "Impugned Order"), as well as in opposition to the Application filed by the Appellant seeking condonation of delay in filing the said Appeal.
3. That all submissions are made in the alternative and without prejudice to each other. Nothing submitted herein shall be deemed to be admitted unless the same has been admitted thereto specifically.

PRELIMINARY SUBMISSIONS/ OBJECTIONS:

1. That at the outset, it is respectfully submitted that the Appellant has selectively presented the facts and has not placed on record crucial documents relevant to the present matter. In paragraph 2 of the Appeal, the Appellant has disputed certain electricity bill payments ("Alleged Demand") which form the core subject matter of the present proceedings. However, the relevant bills or any supporting material to validate such claims have not been placed on record. In the absence of such documentation, the averments made in the Appeal remain unsubstantiated and are nothing more than bald assertions without evidentiary support.
2. That the Appellant has erroneously stated in Paragraph 23 of the Appeal that critical documents, including but not limited to Complaint No. 4108-R/2024, have been enclosed under Annexure A-35. However, a perusal of Annexure A-35 reveals that no such complaint has been appended therein. Several other documents purportedly annexed and referred to in Paragraph 23 are either missing or have been incorrectly relied upon. Notably, the reply dated 13.02.2025 purportedly filed by the Respondent SDO has not been annexed as part of Annexure A-35. Instead, what is placed on record is a reply dated 25.06.2024, which could not possibly relate to Complaint No. 4108-R/2024 as the said complaint was allegedly filed only on 27.06.2024. Therefore, the reply dated 25.06.2024 appears to pertain to an entirely different issue and is irrelevant in the present context. Further, the Appellant has averred that a rejoinder dated 21.02.2025, allegedly submitted before the Learned CGRF, has also been annexed under Annexure A-35. However, a bare perusal of the said annexure discloses that no such rejoinder dated 21.02.2025 exists on record. Rather, the document available is titled 'Reply to the Written Arguments' and is dated 20.02.2025. In view tehrfeof, not only the onus lies on the Appellant to clarify the above-mentioned discrepancies but also the Appel, in its present form, is defective and not worthy of any consideration.
3. That in view of the above discrepancies and the failure to furnish complete and accurate documentation, the Appeal as filed fails to present a coherent and substantiated account of the proceedings before the Ld. Ombudsman.

Consequently, adjudicating the matter in the absence of such essential material facts and documents would be legally impermissible and procedurally untenable. It is therefore respectfully submitted that the Appeal, in its present form, is liable to be dismissed.

4. That it is submitted that the present Appeal is barred by limitation in terms of clause 3.18(ii) of the Haryana Electricity Regulatory Commission (Forum and Ombudsman) (1st Amendment) Regulations, 2022 ("Regulations 2022") which clearly mandates that:

> *"No representation to the Ombudsman shall lie unless:*
>
> xxx xxx xxx
>
> *(ii)The representation is made within one month from the date of receipt of the order of the Forum:*
>
> *Provided that the Ombudsman may entertain a representation beyond one month on sufficient cause being shown by the complainant that he/she had reasons for not filing the representation within the aforesaid period of one month."*
>
> xxx xxx xxx *(Emphasis Supplied)*

In the present case, the Appellant has, in its own Application for Condonation of Delay, admitted that the Impugned Order dated 27.02.2025 was received on 03.03.2025. However, a perusal of the said Application reveals that no date has been mentioned as to when the Appeal was actually filed, nor has any specific computation of the number of days of delay been made. It appears that the Appeal was filed sometime in June 2025 (exact date unspecified), which is well beyond the prescribed limitation period of one month, and hence, the same is liable to be dismissed as time-barred. Even if it is assumed that the Appeal was filed on 01.06.2025, the total delay would be approximately 90 days from the date of receipt of the Impugned Order.

5. That the plea of change in management being the cause for the delay as stated by the Appellant in its Application is factually untenable and legally unsustainable. A perusal of the Appellant's own past conduct, as referred to in paragraph 16 of the Appeal, reveals that despite the change in name and management, the Appellant was able to file a writ petition before the Hon'ble High Court of Punjab & Haryana on 15.04.2023, challenging the earlier order of the Ld. CGRF dated 13.02.2023 in relation to the same matter, which was admittedly received by it on 21.03.2023. Therefore, the writ petition was filed within 25 days from the date of receipt of the said order. Moreover, upon disposal of the writ petition by the Hon'ble High Court of Punjab & Haryana on 30.04.2024 and the remand of the matter to the Ld. CGRF, the Appellant, within a period of less than two months, proceeded to file a detailed complaint before the Ld. CGRF on 27.06.2024. Thus, the Appellant's present explanation of management transition causing delay is contradicted by its own past conduct and is, therefore, incorrect and denied.

6. That Regulation 3.18(ii) of Regulations, 2022, as cited in the preceding paragraph, empowers the Ld. Ombudsman to entertain a representation even beyond the

prescribed period of one month, provided the appellant establishes that a "sufficient cause" existed for not filing the representation within the stipulated time. However, in the present case, the Appellant has merely made bald and unsubstantiated assertions relating to a change in the undertaking and alleged logistical issues. No document or credible evidence has been placed on record to demonstrate the existence of any sufficient cause that prevented the Appellant from filing the representation within the prescribed limitation period. Such vague averments cannot be a ground to invoke the extraordinary jurisdiction of this Ld. Ombudsman. Permitting such non-compliance with the mandatory limitation period on the basis of unverified assertions would set a dangerous precedent, effectively nullifying the statutory requirement of filing appeals within a time-bound framework. This would result in indiscriminate and delayed filings, thereby defeating the object of speedy redressal envisaged under the Electricity Act, 2003 and the applicable regulations. In this context, it is relevant to refer to the judgment of the Hon'ble Supreme Court in *State of Nagaland vs. Lipok Ao & Ors.*, (2005) 3 SCC 752, wherein it was held:

> *"The proof by sufficient cause is a condition precedent for exercise of the extraordinary discretion vested in the court. What counts is not the length of the delay but the sufficiency of the cause, and shortness of the delay is one of the circumstances to be taken into account in using the discretion."*
>
> (Emphasis Supplied)

7. That the judgment of the Hon'ble High Court of Punjab and Haryana in *M/s Ralson (India) Limited v. Punjab State Electricity Board and Others*, CWP No. 386 of 2010, which is relied upon by the Appellant, categorically holds that condonation of delay cannot be granted if the explanation tendered suffers from disqualifications such as malafide intent, fraud, misrepresentation of facts, or sheer negligence. In the present case, the Appellant's Application for condonation of delay is glaringly deficient. It neither discloses the exact period of delay, nor mentions the date on which the impugned Appeal was filed. Astonishingly, even the date of the Application itself is absent, and the prayer clause is incomplete. Such omissions reflect, at best, gross negligence, and at worst, a deliberate misrepresentation of facts or malafide intent. Accordingly, in the absence of sufficient cause and substantiating evidence, the Application for Condonation of Delay deserves to be rejected, and consequently, the Appeal is liable to be dismissed as being time-barred under law.

8. That it is submitted that as per Regulation 1.5(e) of the *Haryana Electricity Regulatory Commission (Forum and Ombudsman) Regulations, 2020* (hereinafter referred to as the "Regulations 2020"), a "complaint" has been defined to mean a grievance in writing made by a complainant falling within the following categories:

> *"(e) 'complaint' means any grievance in writing made by a complainant that:*
> *(i) an unfair trade practice or a restrictive trade practice has been adopted by the licensee in providing electricity service;*
> *(ii) the electricity services hired or availed of or agreed to be hired or availed of by him suffer from defect or deficiency in any respect;*
> *(iii) a licensee has charged for electricity services mentioned in the complaint,*

a price in excess of the price fixed by the Commission;
(iv) electricity services which are hazardous to life and safety when availed, are being offered for use to the public in contravention of the provisions of any law for the time being in force or of any licence;
(v) violation has occurred of any law or licence requiring the licensee to display the information in regard to the manner or effect of use of the electrical services; or
(vi) breach has occurred of any obligation by the licensee which adversely affects any consumer or which the Forum may consider appropriate to be treated as a complaint."

It is pertinent to note that in the complaint filed by the Appellant dated 21.03.2022 (annexed as Annexure A-17 to the Appeal), the Appellant sought a waiver of charges amounting to ₹37,16,493/- along with interest thereon. However, in the present Appeal, the Appellant is seeking relief for remittance of an amount of ₹51,51,470.67, which was paid by it to the Respondent. However, the relief sought does not fall under any of the six categories enumerated under Regulation 1.5(e) of the Regulations 2020. Hence, the complaint fails to meet the threshold requirement of being a valid "complaint" as defined under the applicable regulatory framework. Furthermore, the onus lies entirely on the Appellant to demonstrate that its grievance qualifies as a valid complaint under the Regulations 2020. In view of the above, the present complaint is not maintainable under the Regulations 2020 and is liable to be rejected at the threshold.

9. That the Appellant has contended in the present Appeal that the Alleged Demand raised by the Respondent was barred by the "clean slate" principle, and has relied upon various provisions of the resolution plan to assert that the said claim pertains to a period prior to the approval of the resolution plan and therefore, stands extinguished. However, the principle of clean state does not apply to the facts of the instant case. The dispute qua the charging of Rs. 37,16,493/- in the bill dated 01.02.2021 was being adjudicated by the CGRF, which was instituted on 21.03.2022 and attained finality on 13.02.2023. The Respondent was neither informed of any admission of CIRP on 24.07.2017 nor there was any dispute with respect to Alleged Demand during the period when the claims were being dealt with under the Resolution Plan. In view thereof, when there is no arising of cause of action for the Respondent to raise a claim at the time of approval pf Resolution Plan, the non-filing of claim cannot be considered as a ground inviting application of principle of clean slate to extinguish the validity of the demand that crystallized in the post CIRP period.

10. That the Ld. CGRF in the Impugned Order has also duly recorded this fact and observed that the Appellant had concealed material facts regarding the pendency of the resolution plan and the proceedings before the Ld. National Company Law Tribunal ("NCLT"). Hence, the reliance placed by the Appellant on the Resolution Plan to contend that the Respondent is bound by its terms is fundamentally flawed and unsustainable in law. The deliberate withholding of such a critical document from the Respondent, while simultaneously seeking to enforce obligations

purportedly arising from it, violates the principles of natural justice and due process, and is therefore impermissible and bad in law.

11. That it is submitted that the Appellant has contended in the present Appeal that the claim of the Respondent stands extinguished pursuant to the approval of the resolution plan. However, the Appellant has failed to properly consider and appreciate the language employed in the order dated 09.07.2020 passed by the Ld. NCLT, Chandigarh Bench, which has also been annexed by the Appellant with the present Appeal. A bare perusal of the said order clearly reflects that the Resolution Plan is binding on the corporate debtor, its employees, members, creditors, including any state government to whom a debt is owed under any law for the time being in force, and other stakeholders involved in the resolution plan. The relevant extract of the said order has been reproduced below:

> *"As sequel to the above, we pass the following orders:-*
>
> *a. The Resolution Plan, as approved by the Committee of Creditors and submitted by Deccan Value Investors LP and DVI PE Mauritius Limited-Resolution Applicants, is approved and the same is binding on the Corporate Debtor and its employees, members, creditors, including the Central Government, any State Government or any Local Authority to whom a debt in respect of the payment of dues arising under any law for the time being in force, such as authorities to whom statutory dues are owned, guarantors and the other stakeholders involved in the Resolution Plan."*
>
> *(Emphasis Supplied)*

It is pertinent to mention that the language used in the said order of the Ld. NCLT is materially similar and reflective of the statutory language employed under Section 31(1) of the Insolvency and Bankruptcy Code, 2016 ("IBC"). In this context, it is submitted that DHBVN was neither a creditor nor a stakeholder involved in the resolution plan, as no known debt was owed to it by the Appellant at the appropriate time. Hence, the contention of the Appellant that the Respondent is bound by the terms of the resolution plan is erroneous, misconceived, and denied. The applicability of the "clean slate" principle cannot extend to claims which had not arisen during the process of preparation of resolution plan.

12. That it is further submitted that the Appellant has alleged that the reliance placed by the Respondent on the undertaking dated 12.09.2023 is misplaced and without merit. Before dealing with this contention in detail, it is imperative to first highlight that the said undertaking was voluntarily and unconditionally submitted by the Appellant to the Respondent, affirming its liability in respect of any dues or electricity charges that may subsequently arise pertaining to the period prior to the change of name of the Appellant. A copy of the said undertaking is annexed herewith and marked as Annexure R-1. The relevant extract from the said undertaking is reproduced below for ready reference:

> *"We will pay all dues/energy charges if any which may come out later related to the prior period from the date of change of name."*

From the above, it is evident that the Appellant has made a clear and unqualified affirmation, voluntarily accepting the obligation to pay any outstanding dues or energy charges that may subsequently surface in relation to the period prior to the change of name. The submission was made without any caveats, conditions, or reservations, and the Appellant is now estopped from disowning or disputing the said undertaking.

13. That the Appellant has sought to repudiate the binding effect of the undertaking dated 12.09.2023 by invoking the protection of the IBC and the "clean slate" principle. However, this assertion is misconceived, untenable, and denied in toto. Considering the contention raised by the Appellant, in fact, as their own case, the very act of the Appellant providing an undertaking is, in fact, in contravention of the IBC and the Resolution Plan, which the Appellant now seeks to rely upon. The Appellant cannot approbate and reprobate at the same time, having willingly provided an undertaking that went beyond the express terms of the resolution plan, the Appellant is now estopped from claiming protection under the same.

14. That in view of the foregoing, if the contention of the Appellant is accepted, then by voluntarily submitting an undertaking after the approval of the resolution plan by the Ld. NCLT, wherein the Appellant unconditionally assumed responsibility for dues of the corporate debtor/Appellant Company, the Appellant has acted in direct contravention of the terms of the resolution plan itself. Therefore, having breached the resolution plan voluntarily, the Appellant cannot now turn around and invoke the "clean slate" principle under IBC for protection. Further, the undertaking provided by the Appellant amounts to a form of guarantee. Since this undertaking was given after the approval of the resolution plan and through it the Appellant voluntarily undertook to pay all outstanding dues of the corporate debtor, it operates as a valid guarantee on behalf of the Resolution Applicant. Such an undertaking is fully enforceable and falls within the ambit of Clause 8.9 of the resolution plan.

15. That the doctrine of 'clean slate' was intended to shield resolution applicants from historical liabilities of the Corporate Debtor, thereby encouraging revival. However, where the Resolution Applicant undertakes fresh liabilities, it cannot later renege and selectively invoke the IBC. Accordingly, the Appellant's attempt to invalidate its own express undertaking on the basis of protections that it itself disregarded, is legally untenable and deserves outright rejection.

16. That what is relevant for consideration is that complaint against the Alleged demand was raised in 2022 before the CGRF, wherein no plea as to the applicability of 'clean slate' principle was taken and the dispute was limited to examining the quantification of the alleged demand. The Impugned Order has been passed as a result of 'remand back' of the said order. The Appellant cannot be permitted to change the very basis of the complaint and urge wholly afresh grounds, which do not form the part of the Original Complaint. The Appellant, having voluntarily assumed liability, cannot now be permitted to seek remittance of the amounts already paid. The said payment is liable to be treated as a valid appropriation towards the legitimate dues of the Respondent.

17. That the Appellant has sought to rely upon the overriding effect of the IBC under Section 238, contending that no proceedings under any other law, including the Electricity Act, 2003 ("Act"), can be initiated against it. However, it is submitted that such reliance is misplaced. It is the Appellant itself that voluntarily initiated proceedings before the Ld. CGRF, the Hon'ble Supreme Court, and other entities in relation to its alleged grievances. At no stage has the Respondent initiated independent proceedings against the Appellant. Considering this aspect, it is crucial to note that the Appellant, despite now seeking protection under the IBC, has itself acted in violation of the IBC and the approved resolution plan by furnishing an express undertaking to the Respondent, thereby assuming responsibility for certain dues which it is now attempting to disown. Having voluntarily assumed such liability post-approval of the resolution plan, the Appellant cannot now be permitted to approbate and reprobate by invoking the overriding effect of the IBC. Consequently, the Appellant's reliance on Section 238 of the IBC to evade its obligations is wholly misconceived and deserves to be rejected.

18. That the reliance placed by the Appellant on various matters pending adjudication before different Hon'ble High Courts, on the ground that no coercive action ought to be taken in respect of pre-resolution plan dues, is misconceived and untenable. The Appellant has failed to disclose or elaborate upon the complete and relevant facts of those cases, particularly whether the alleged dues in the said cases crystallized prior to CIRP process or if any express undertakings or acknowledgments of liability were furnished by the entities concerned to the respective statutory authorities, such as the Regional Provident Fund Commissioner, Pune before the Hon'ble Bombay High Court or the Assistant Commissioner of Income Tax before the Ld. Income Tax Appellate Tribunal, Delhi. Furthermore, it is submitted that the matter before the Hon'ble Bombay High Court is still pending adjudication and has not yet been decided. In both cases referred to, it is unclear whether the petitions were for the recovery of amounts already paid by the Appellant to any third party or whether they pertained only to claims that were not admitted against the Appellant due to the application of the clean slate principle. Therefore, in the absence of such material particulars, the reliance of the Appellant on these cases to claim parity of treatment is misleading and incorrect. A mere reference to similarly titled proceedings, without disclosing the factual matrix, legal context, or specific undertakings (if any), renders the comparison wholly inapposite. Therefore, the contention that those cases support the Appellant's position lacks merit and must be rejected.

19. That the assertion made by the Appellant that it became aware of the disputed electricity bills dated 01.02.2021 only on 21.03.2023 is incorrect and denied. A bare perusal of the resolution plan appended by the Appellant in its Appeal itself negates this claim. The relevant clauses of the resolution plan indicate that from the Effective Date, the Appellant assumed complete control over the corporate debtor, and was responsible for its affairs, including any existing liabilities.

    In particular:

"Clause 2.7 – Supervision of the Resolution Plan

"It is intended that the implementation of the Resolution Plan be supervised by the Implementation and Monitoring Committee to be constituted pursuant to the Resolution Plan until the Effective Date. 1 (one) nominee of the Resolution Applicants will be a part of the Implementation and Monitoring Committee from the NCLT Approval Date." *(Emphasis Supplied)*

Clause 3.7(b)(c) further mandates:

"To provide regular updates to the consortium formed by the lenders, if any, and the Resolution Applicants."

Clause 3.10 – Control Over Corporate Debtor unequivocally states:

"Notwithstanding the provisions of this Section 3, pursuant to this Resolution Plan and by virtue of the NCLT order approving this Resolution Plan, on and from the Effective Date, the Resolution Applicants shall be entitled to exercise sole and absolute control over their shareholding in the Corporate Debtor and accordingly, to the extent permitted by Applicable Law, the affairs of the Corporate Debtor... The Implementation and Monitoring Committee and Insolvency Professional shall keep the Resolution Applicants fully informed and cooperate with them to enable the Resolution Applicants to exercise control over the affairs of the Corporate Debtor on and from the Effective Date." *(Emphasis Supplied)*

The Appellant itself has stated that the Effective Date was 08.12.2021, and from this date onwards, it assumed control over the corporate debtor's management and financial affairs. In light of the above, the claim that the Appellant came to know of the electricity dues only on 21.03.2023 is incorrect and contrary to the record. It is reiterated that the information related to the disputed electricity amount was raised by the Respondent as early on 02.12.2020, well before the Effective Date. Therefore, the Appellant was deemed to be in knowledge of the said liability, either directly or through the mechanisms contemplated in the resolution plan. The attempt of the Appellant to now plead ignorance is an afterthought and a clear attempt to evade liability by suppressing material facts.

20. That the Appellant claims to have filed a complaint before the Ld. CGRF on 21.03.2022 while it has simultaneously alleged that it became aware of the disputed electricity bills only on 21.03.2023. This contradiction renders the Appellant's stand inherently untenable and raises serious doubts as to the veracity of its claims. It is inconceivable that the Appellant could have raised a dispute in 2022 regarding electricity bills it allegedly became aware of only in 2023. It is further submitted that at the time of filing the said complaint, the affairs and control of the Appellant were entirely vested with the Resolution Applicant, and therefore any act or omission during that time is attributable solely to the Resolution Applicant.

21. That the allegation of the Appellant that the Respondent has violated the "clean slate" principle under the IBC and the approved resolution plan is wholly misconceived and denied. The principle of "clean slate" and the protections under the resolution plan are intended to safeguard the Resolution Applicant from any fresh or undisclosed claims that may be raised after the approval of the resolution plan. However, the present dispute pertain to Appellant's own claim seeking refund/remittance of ₹51,51,470.67/-, an amount that was voluntarily paid by the Appellant, post-approval of the resolution plan, pursuant to an undertaking provided by the Appellant itself, wherein it expressly agreed to discharge dues of the corporate debtor/Appellant Company crystallized pursuant to approval of Resolution Plan. It is pertinent to note that recovery or refund of payments already made by the Resolution Applicant does not fall within the purview of the "clean slate" principle, nor is there any such provision in the resolution plan permitting such remission.

22. That in view of the foregoing submissions, it is evident that the Alleged Demand is valid and legal and the claim of the Appellant for reimbursement of same is liable to be rejected. The reply to the Application for condonation of delay has also been adequately addressed in the foregoing submissions and therefore, no para-wise reply to the said application is necessitated. In view thereof, the para-wise reply to the present Appeal is set out hereunder –

PARA-WISE REPLY:

1. That the contents of paragraph no. 1 of the Appeal are misleading and are denied to the extent that the Ld. CGRF never held that the alleged demands communicated on 02.12.2020 and 30.12.2020 are ex facie barred by law or in contravention of the provisions of the IBC or the Electricity Act, 2003. The averments made therein are vague, lack clarity, and require proper verification and explanation. Until such clarification is provided, the contents of the said paragraph are specifically denied.
2. That the contents of paragraph no. 2 of the Appeal are vague and are denied. The Appellant has failed to place on record any of the alleged electricity bills referred to therein. In the absence of any supporting documents, the statements made in this paragraph are mere bald assertions. Even otherwise, it is denied that the Alleged demand is arbitrary or without explanation.
3. That the contents of paragraph no. 3 are a matter of verification. The Appellant has not placed any document on record to substantiate the claims made therein. In the absence of any supporting evidence, the assertions made are denied at this stage.
4. That the contents of paragraph 4 are matters of record.
5. That the contents of paragraph no. 5 are wrong and hence denied. It is submitted that the resolution plan, as annexed and appended with the Appeal, does not indicate or identify Hudson Bay Acquisition LLC as a group company of the Resolution Applicant. The assertion made by the Appellant in this regard is incorrect and unsupported, as no such reference is found either in the resolution plan or in the order dated 09.07.2020 passed by the Ld. NCLT. Furthermore, the claim that the Resolution Applicant took

control of the Corporate Debtor on 08.12.2021 is unsubstantiated and no documentary evidence has been placed on record to support the same, and is thus denied.

i. That the contents of the sub-paragraph are misleading and are specifically denied. It is submitted that as per Regulation 6(2) of the IBBI Regulations, 2016, the manner and mode of public announcement are clearly prescribed. The said provision mandates that the public announcement must be published in one English and one regional language newspaper having wide circulation at the location of the registered office and principal office of the corporate debtor. However, in the present case, no such publication was made in a regional language newspaper, thereby vitiating the due process mandated under law. Be that

ii. That the contents of this sub-paragraph are denied. It is submitted that the Appellant has failed to consider the fact that the Respondent was unable to file its claim before the Insolvency Resolution Professional (IRP) or Resolution Professional (RP) under the IBC, 2016, as the claim had not arisen during the appropriate time and was not within the knowledge of the Respondent at the relevant time. Accordingly, non-filing of the claim cannot be held against the Respondent.

iii. That the contents of sub-paragraphs (iii) to (vii) are a matter of verification. It is submitted that the Respondent was neither a party to CIRP of the corporate debtor nor involved in any proceedings related thereto. The Appellant has also failed to place any documentary material on record to substantiate the assertions made in these sub-paragraphs. In view of the lack of supporting evidence and the Respondent's non-participation in the CIRP, the contents of the aforementioned sub-paragraphs are denied at this stage.

6. That the contents of paragraph 6 are a matter of verification. The Appellant has failed to substantiate the assertions made therein by placing any supporting material on record. Accordingly, the contents of this paragraph are denied at this stage.
7. That the contents of paragraph 7 are a matter of verification and are denied at this stage. It is submitted that the resolution plan does not stipulate any explicit date for the transfer of control of the business of the Corporate Debtor to the Appellant. Instead, the plan refers to an "Effective Date" without clearly defining the specific date of such transfer. In the absence of any substantiating material placed on record by the Appellant to support these assertions, the contents of this paragraph are denied.
8. That the contents of paragraph 8 are misleading, vague and specifically denied. It is once again reiterated that the Respondent was never a party to the CIRP proceedings and was not privy to the resolution plan at any stage. The Respondent neither participated in the insolvency process nor was served any communication in relation thereto. It is further submitted that the cause of action for raising demand for dues presently in dispute had not arisen to the Respondent at the commencement of the CIRP and during the process of dealing of such claims, and as such, there was no

occasion for it to file any claim before the RP. Therefore, the assertion of the Appellant that it acted strictly in accordance with the resolution plan is erroneous, misconceived, and denied, particularly as the resolution plan itself did not account for or take cognizance of the present disputed dues. Hence, reliance placed by the Appellant on the resolution plan is wholly misplaced and without merit. Detailed submissions on this aspect have ben made above and the same are reiterated as part of instant response.

9. That the contents of paragraph 9 of the Appeal are denied to the extent that the Appellant has failed to substantiate the alleged transfer date of 08.12.2021. No document has been annexed or placed on record to support or verify the said claim. In the absence of any credible evidence, the assertion is denied at this stage.
10. That the contents of paragraph 10 are misleading, baseless, and hence denied. The allegation made by the Appellant that it submitted a resolution plan under a *bonafide* belief that the same had undergone detailed scrutiny by the Committee of Creditors (CoC) and the Ld. NCLT is wholly unsubstantiated and denied. The Respondent is not aware of any such belief or diligence undertaken by the Appellant, nor has any document been placed on record to substantiate these assertions. Therefore, to the extent the Appellant relies on an alleged *bonafide* belief to shield itself from the consequences of past liabilities, the same is untenable and denied in toto. Furthermore, the assertion made in paragraph 10 that the Appellant became aware of the disputed electricity bills dated 01.02.2021 only on 21.03.2023 is incorrect and denied. A bare perusal of the resolution plan annexed by the Appellant to its Appeal itself negates the Appellant's claim. The resolution plan, which is binding upon the Appellant, clearly reflects, at various places, that the Resolution Applicant was fully aware of the functioning and management of the Corporate Debtor. The relevant clauses of the resolution plan highlighting this aspect have already been discussed in detail in the Preliminary Submissions/Objections and are not being reiterated herein for the sake of brevity. In light of the above, the claim that the Appellant came to know of the electricity dues only on 21.03.2023 is incorrect and contrary to the record. It is reiterated that the information related to the disputed electricity amount was raised by the Respondent as early on 02.12.2020, well before the Effective Date. Therefore, the Appellant was deemed to be in knowledge of the said liability, either directly or through the mechanisms contemplated in the resolution plan. The attempt of the Appellant to now plead ignorance is an afterthought and a clear attempt to evade liability by suppressing material facts.
11. That the contents of paragraph 11 are wrong, misleading, and hence denied. It is submitted that the Respondent had duly communicated the reasons for the alleged demand to the Corporate Debtor through letters dated 02.12.2020 and 30.12.2020, wherein it was clearly stated that due to system/CCB discrepancies, an outstanding amount of ₹37,16,493/- was reflected against the Corporate Debtor. The assertions made by the Appellant in this paragraph are also misleading to the extent that the Appellant, instead of relying on the official communication provided by the Respondent, unilaterally made its own assessment of the probable cause of the demand through its letter dated 15.01.2022. The Appellant has, in fact, placed reliance

on alleged verbal communications purportedly received from the Respondent to justify its assumptions, which is entirely untenable and self-serving. It is reiterated that the Appellant has sought to justify its position through speculative reasoning and has failed to place on record any supporting documentation or proper annexures, many of which have been left blank or unreferenced in the Appeal. Accordingly, the contents of this paragraph are denied in toto for being unsubstantiated and contrary to record.

12. That the contents of paragraph 12 are incorrect, misleading, and denied in toto. In fact, the averments made herein reveal clear inconsistencies and contradictions within the Appeal filed by the Appellant. Notably, while the Appellant states to have filed a complaint before the Learned CGRF on 21.03.2022, it has simultaneously alleged in paragraph 10 that it became aware of the disputed electricity bills only on 21.03.2023. This contradiction renders the Appellant's stand inherently untenable and raises serious doubts as to the veracity of its claims. It is further submitted that at the time of filing the said complaint, the affairs and control of the Appellant were entirely vested with the Resolution Applicant, and therefore any act or omission during that time is attributable solely to the Resolution Applicant. It is further noticeable that the complaint against the Alleged demand was raised in 2022 before the CGRF, wherein no plea as to the applicability of 'clean slate' principle was taken and the dispute was limited to examining the quantification of the alleged demand. The Impugned Order has been passed as a result of 'remand back' of the said order. The Appellant cannot be permitted to change the very basis of the complaint and urge wholly afresh grounds, which do not form the part of the Original Complaint. The Appellant, having voluntarily assumed liability, cannot now be permitted to seek remittance of the amounts already paid. The said payment is liable to be treated as a valid appropriation towards the legitimate dues of the Respondent. The Appellant has also failed to substantiate its assertions regarding the hearings dated 20.05.2022 and 19.07.2022, as no annexures, orders, or documentary records relating to the said hearings have been appended to the Appeal. While the Appellant had effected a change of name on 01.11.2022, it continued to correspond with the Respondent under its former name, which post the said date, did not legally exist. This conduct further demonstrates the Appellant's lackadaisical approach and apparent intent to withhold relevant information from the Respondent. The fact that the Appellant formally requested the Respondent to effect a change of name in its records only on 12.09.2023, nearly ten months after the purported transfer, clearly indicates that the Appellant deliberately withheld information regarding the CIRP proceedings and the status of the resolution, thereby undermining the credibility of its own claims.

13. That the contents of paragraph 13 are incorrect, misleading, and are hereby denied. The Appellant has failed to provide any justification or explanation as to how it remained unaware of the order passed by the Ld. CGRF, particularly when the Respondent was fully aware of the same. No reason has been stated by the Appellant to substantiate this alleged lack of knowledge, thereby raising serious doubts as to the credibility of its claim. Furthermore, the annexures referred to in the said paragraph have not been properly numbered or appended with the Appeal, thereby rendering it effectively

impossible to ascertain the veracity of the Appellant's assertions. In the absence of proper documentation and clear explanation, the contents of this paragraph are denied in their entirety.

14. That the contents of paragraph 14 are misleading, vague, and are hereby specifically denied. The Appellant has merely made unsubstantiated and bald assertions without placing any supporting documents or annexures on record to justify or corroborate the claims made therein. In the absence of any material evidence to support the averments, the contents of this entire paragraph are denied in toto.
15. That the contents of paragraph 15 are incorrect, misleading, and are hereby denied. The Appellant has alleged that it issued a letter dated 21.03.2023 requesting the Respondent to allow payment of Current Cycle Charges on the ground that it had not yet received the order dated 13.02.2023. However, the Appellant has failed to substantiate this claim by placing on record any document or explanation demonstrating why or how the said order was not received. Furthermore, the Appellant's assertion that the Respondent rejected the said request is also incorrect and misconceived. Accordingly, the allegations made in the present paragraph are devoid of merit and are denied in toto.
16. That the contents of paragraph 16 are misleading, incorrect, and are hereby denied. The Appellant has claimed that it did not receive the order dated 13.02.2023 passed by the Ld. CGRF for over a month and purportedly obtained a copy of the same only after requesting it from the Respondent on 21.03.2023. It is submitted that upon receiving such a request on 21.03.2023, the Respondent promptly provided the said order to the Appellant on the same day. It is pertinent to note that the Appellant has failed to explain why no steps were taken by it earlier to obtain a copy of the said order from the appropriate authority or from the Respondent. Furthermore, the Appellant has not demonstrated or placed on record any material or supporting documents to establish the efforts allegedly made by it to secure the said order prior to 21.03.2023. The remaining contents of this paragraph are also not substantiated through appropriately numbered annexures and are, therefore, denied for the time being. It is further denied that the Surcharge Waiver Scheme -2022 was adopted under protest or till today, the Alleged demand has not been substantiated. A perusal of the Order reveals that the validity of the Alleged demand has been duly explained by the Respondent and therefore, the Order dated 13.02.2023 is perfectly legal and proper.
17. That the contents of paragraph 17 of the Appeal are misleading, misconceived, and are denied in toto. The Respondent cannot be attributed with any knowledge, actual or constructive, of the Appellant's intention, awareness, or the surrounding circumstances pertaining to the payment allegedly made towards the so-called arrears. Such presumptions are wholly untenable in law and cannot form the basis for any enforceable claim. Furthermore, the Appellant's assertion that the said payment has created a "gaping hole" in its finances is a bald and unsubstantiated allegation, devoid of any supporting material, and is therefore specifically denied.
18. That the contents of paragraph 18 are denied to the extent that they rely on a writ petition without placing any supporting documents on record to substantiate that the

assertions made herein are in fact identical to those raised in the said writ petition. In the absence of any material evidence or relevant annexures demonstrating such correlation, the averments made in the present paragraph are denied at this stage.

19. That the contents of paragraph 19 are misleading, incorrect, and denied to the extent that the Appellant has alleged that during the hearing dated 31.04.2024, the Respondent unequivocally admitted fault and assured the Hon'ble Punjab and Haryana High Court that the Ld. CGRF would henceforth function with full application of mind. The Respondent was not appearing on behalf of the Ld. CGRF. The consent for reconsideration was accorded only in the interest of justice. It is denied that any fault was admitted.
20. That the contents of paragraph 20 are a matter of record.
21. That the contents of paragraph 21 are a matter of record.
22. That the contents of paragraph 22 are incorrect and hence, denied. The Appellant has erroneously placed reliance on the Order dated 30.04.2024 passed by the Hon'ble Punjab & Haryana High Court to assert that the Respondent has accepted fault with respect to alleged non-application of mind in issuing the electricity bills. This interpretation is wholly misconceived. A plain reading of the said order reveals that the Hon'ble Court merely remanded the matter to the Ld. CGRF for reconsideration, without adjudicating or expressing any opinion on the merits of the case. The Appellant's assertion that the said order absolves it from liability to pay the alleged demand, or that the amount already paid must be refunded, is baseless, untenable in law, and is accordingly denied.
23. That the contents of paragraph 23 are incorrect and are hereby denied. It is submitted that the documents referred to therein have not been duly annexed with the Appeal. In the absence of such documents on record, the statements made by the Appellant remain unsubstantiated, unsupported by any credible evidence, and thus constitute mere bald assertions. The Respondent has already dealt with these issues in detail under the Preliminary Submissions/Objections, which are not being repeated herein for the sake of brevity. Accordingly, the contents of this paragraph are denied unless and until they are duly substantiated through proper documentary evidence.
24. That the contents of paragraph 24 are wrong and denied. As stated in the Preliminary Submissions/Objections, the Appellant itself assumed a liability while being in control of the affairs of the company. Arguendo, it is submitted that having knowingly breached the very legal framework it now invokes, the Appellant cannot seek protection under the IBC or the resolution plan to assert that its past liabilities stand extinguished, particularly when it voluntarily provided an unequivocal undertaking to pay such dues despite having knowledge of the existence of the Alleged Demand. Moreover, the liability in question is one, the cause of action for which arose after the commencement of CIR process and extinguishment of period where the claims of creditors were being dealt. As such, having voluntarily agreed to pay for such liability, Appellant cannot retract and refuse its obligation. Detailed submissions in this regard have been made in Preliminary Submissions/Objections above and the same shall be read as part of instant response.

25. That the contents of paragraph 25 are wrong and denied. It is submitted that the Appellant, through the pleadings and submissions in the present Appeal, has itself clearly brought out circumstances and facts that demonstrate that the fault lies entirely with the Appellant in relation to the present dispute. Moreover, the Ld. CGRF, vide its Order dated 27.02.2025, has rightly acknowledged and recorded the same, thereby affirming the Respondent's position.
26. That the contents of paragraph 26 are incorrect and denied in their entirety. At no point has the Respondent admitted to any fault in the matter, and the Appellant has failed to place any document or material on record to substantiate such a claim. In the absence of any proof, the assertions made in this paragraph are baseless and merit rejection.
27. That the prayer clause of the Appellant is denied in toto, in view of the Preliminary submissions and Objections raised by the Respondent in the present Reply. The grounds set out herein clearly demonstrate that the reliefs sought by the Appellant are misconceived, untenable, and not sustainable either in fact or in law.
28. That the contents of this para 28 are a matter of record.
29. That the contents of this para 29 are a matter of record.
30. That the contents of paragraph 30-31 are wrong and denied. As submitted in the Preliminary Submissions/Objections, the Alleged Demand pertains to a period prior to the initiation of the CIRP process, however, the said dues in relation to the Alleged Demand were not known to the Respondent at the time of CIRP commencement. It is also pertinent to note that the Appellant was aware of the said Alleged Demand from the very beginning, as the Corporate Debtor had been notified of the same vide communication dated 02.12.2020. Despite such knowledge, the Appellant voluntarily furnished an unequivocal undertaking to the Respondent, stating that it would bear any past liabilities or dues of the Corporate Debtor that may arise. Therefore, the "clean slate" principle, as alleged by the Appellant, cannot be invoked in the present case. The same has already been comprehensively addressed in the Preliminary Submissions/Objections and is not being reproduced here for the sake of brevity.
31. That the contents of paragraph 32 are incorrect and denied. It is submitted that the undertaking provided by the Appellant clearly states that the Appellant shall pay all dues and energy charges, if any, relating to the prior period from the date of change of name. By voluntarily giving this undertaking, the Appellant expressly agreed to bear all expenses incurred prior to the change of name. Although the Appellant contends that it was not required to assume any liability before the commencement of the CIRP, the broad and unqualified language of the undertaking indicates an intention to subsume all past claims against the Respondent Nigam arising before the change of name. This voluntary assumption of liability prior to the CIRP commencement date precludes the Appellant from now denying responsibility for such dues. By providing this undertaking after the successful completion of the CIRP process, and doing so of its own volition without any coercion, the Appellant has acted contrary to the Resolution Plan. Consequently, the Appellant cannot seek protection under the Resolution Plan which it has itself attempted to undermine. These issues have already been comprehensively

dealt with in the Preliminary Submissions/Objections and are not being repeated here for the sake of brevity.

32. That the contents of paragraph 33 form part of the record
33. That the contents of paragraph 34 are misleading and denied. It is submitted that the Appellant, of its own volition, gave an undertaking to the Respondent to pay all dues and energy charges relating to the prior period from the date of the change of name. The Resolution Plan does not provide that any undertaking voluntarily given by the Resolution Applicant for past dues shall be negated. It is common knowledge that the Appellant was fully aware of the terms of the Resolution Plan when it chose to provide the undertaking. Therefore, the Appellant cannot now retract its position by claiming that the undertaking was incorrect and that the Resolution Plan should override it.
34. That the contents of paragraph 35 are wrong, misleading, and denied. It is submitted that the relevant extract of the Resolution Plan under Clause 4.2 is applicable only in cases where any proceedings have been initiated, or have been threatened to be initiated, against the corporate debtor. In the present case, no proceedings have ever been initiated against the corporate debtor. On the contrary, the present dispute was initiated by the Appellant itself, and the corporate debtor is not even a party to it. Therefore, the Appellant has failed to demonstrate the applicability of the said clause in the present context and has also failed to substantiate how reliance can be placed on this extract of the Resolution Plan. Accordingly, the same is denied. Be that as it may, it is reiterated that Appellant, of its own volition, gave an undertaking to the Respondent to pay all dues and energy charges relating to the prior period from the date of the change of name. The Resolution Plan does not provide that any undertaking voluntarily given by the Resolution Applicant for past dues shall be negated.
35. That the contents of paragraph 36 are misleading, incorrect, and denied. It is submitted that the Appellant has placed reliance on Clause 4.4 of the Resolution Plan, which deals with the "*treatment of contractual arrangement liabilities*." However, the dispute in the present matter is not a contractual dispute but relates to dues payable to the Respondent under the applicable legal framework. The Appellant has failed to demonstrate how this clause has any relevance to the present case. Accordingly, the reliance placed on Clause 4.4 is misconceived and the same is denied. Be that as it may, it is reiterated that Appellant, of its own volition, gave an undertaking to the Respondent to pay all dues and energy charges relating to the prior period from the date of the change of name. The Resolution Plan does not provide that any undertaking voluntarily given by the Resolution Applicant for past dues shall be negated.
36. That the contents of paragraph 37 are misleading, contrary to the conduct of the Appellant, and are denied. It is submitted that Clause 4.5 of the Resolution Plan, on which the Appellant seeks to rely, provides that no payment shall be made to any stakeholder whose claim have not been covered in the Resolution Plan as the liquidation value is insufficient to satisfy the claims of the financial creditors in full, and therefore, a NIL amount shall be payable to such stakeholders under Clause 4.5. However, reliance on this clause is misplaced for two reasons. First, the present dispute

is not in relation to the payment of any dues contemplated under the said clause, but pertains to the recovery of amounts which do not fall within its scope. Second, if the Resolution Plan stipulates that NIL payment is to be made to certain stakeholders due to insufficiency of funds to satisfy even the financial creditors, it is unclear why the Appellant, in the first place, voluntarily provided an undertaking to the Respondent to pay any dues prior to the change of name. Further, if there was indeed such a financial constraint, the Appellant ought to have approached the Ld. NCLT in respect of the present dispute, which it did not. As already stated in the Preliminary Submissions/Objections, the Resolution Applicant was fully aware of the Respondent's dues since the approval of the Resolution Plan but chose not to seek any clarification or relief from the NCLT or any other forum. Instead, it voluntarily, and with full knowledge, gave an undertaking to pay these dues. Having acted in this manner, the Appellant cannot now take shelter under the provisions of the Resolution Plan to avoid its liability. These issues have already been comprehensively dealt with in the Preliminary Submissions/Objections and are not being repeated here for the sake of brevity.

37. That the contents of paragraph 38 are misleading, incorrect, and denied. It is submitted that the reliance placed by the Appellant on Clause 4.8 of the Resolution Plan to contend that it is not liable for any claims arising after the CIRP commencement date until the Effective Date, and thereby not bound to pay any dues to the Respondent, is misconceived for several reasons. First, the present dispute does not pertain to the payment of any claim, but to the recovery of amounts already paid by the Appellant. Under Clause 4.8 of the Resolution Plan, the Appellant was not required to make any payments towards claims arising between the CIRP commencement date and the Effective Date. Second, the Appellant had voluntarily given an undertaking to pay any prior dues or energy charges before the change of its name. This conduct demonstrates that the Appellant willingly assumed liability for such dues, and having done so, it cannot now place reliance on the same Resolution Plan that it has itself violated. Such reliance is untenable in law. Without prejudice to the above, it is further submitted that the alleged bill dated 14.03.2023 for an amount of ₹51,51,470.67, for which the Appellant now seeks recovery in the present proceedings, was issued after the Effective Date. Accordingly, even on the Appellant's own interpretation, Clause 4.8, which applies only to claims arising between the CIRP commencement date and the Effective Date, has no application to the present case.
38. That the contents of paragraph 39 are wrong and denied. It is submitted that the Appellant has incorrectly placed reliance on Clause 3.2 of the Resolution Plan, which pertains to operational creditors. The Appellant has failed to appreciate that the Respondent was not an operational creditor during the CIRP process. The Respondent's claims arose and were notified to the Appellant/corporate debtor only after the approval of the Resolution Plan. Accordingly, the reliance placed by the Appellant on Clause 3.2 dealing with operational creditors is misplaced and inapplicable to the present case, and is therefore denied.
39. That the contents of paragraph 40 are misleading, incorrect, and denied. It is submitted that the Appellant has sought to rely on Clause 3.2.6 of the Resolution Plan to contend

that all dues of a government authority relating to any period prior to the insolvency commencement date stand extinguished. The Alleged Demand for governmental dues in question actually arose after the Effective Date and are not covered by the instant clause of Resolution Plan. Also, this contention is contrary to the Appellant's own conduct. If, as per the Resolution Plan, such dues were to be extinguished, there was no occasion for the Appellant to make payments towards the alleged bills in question. Furthermore, the Appellant voluntarily gave an undertaking to the Respondent stating that it would pay all dues and energy charges that may arise prior to the change of name. This conduct clearly demonstrates that the Appellant, of its own volition and with full knowledge, acted in violation of the Resolution Plan. Having done so, the Appellant cannot now seek to invoke its provisions to recover money from the Respondent. Accordingly, the said paragraph is denied.

40. The contents of paragraph 41 are wrong, misleading, and denied. It is reiterated that at the time of commencement of the CIRP, the alleged demand in dispute had not arisen and was not within the knowledge of the Respondent. The Respondent was neither informed of the admission of CIRP on 24.07.2017 nor was there any dispute regarding the alleged demand during the period when claims were being addressed under the Resolution Plan. In these circumstances, when no cause of action had arisen for the Respondent to raise a claim at the time of approval of the Resolution Plan, the non-filing of such a claim cannot extinguish the validity of a demand that crystallized in the post-CIRP period. Accordingly, the Resolution Plan has not captured the Respondent's claim. Nevertheless, the Appellant, even contrary to the provisions of the Resolution Plan, made payment towards the Respondent's dues and also gave an undertaking to that effect. Having acted in this manner, the Appellant cannot now, by relying on a Resolution Plan it has itself undermined, seek recovery of money from the Respondent. These issues have already been comprehensively dealt with in the Preliminary Submissions/Objections and are not being repeated here for the sake of brevity.

41. The contents of paragraph 42 are wrong and denied. It is submitted that, even assuming for the sake of argument that the "clean slate" theory is applicable, the Appellant's own conduct disentitles it from seeking protection thereunder. The Appellant, entirely of its own volition and without any demand or coercion from the Respondent, made payment towards the alleged demand and, in addition, voluntarily furnished an undertaking to discharge any dues or energy charges pertaining to the period prior to the change of its name in the records of the Respondent Nigam. Having acted in a manner directly inconsistent with the "clean slate" principle and the resolution Plan, the Appellant cannot now rely upon it to avoid liability. These aspects have already been addressed in detail in the Preliminary Submissions/Objections and are not being reproduced here for the sake of brevity.

42. That the contents of paragraph 43 are misleading and denied. It is submitted that the alleged demand came to light and was raised only after the conclusion of the CIRP process. The said claim is not barred by the "clean slate" principle, as the Respondent was fully aware of the existence of the dispute and, notwithstanding the provisions of

the Resolution Plan, proceeded to make payment towards the alleged dues. Furthermore, with full knowledge of the said dispute, the Appellant voluntarily furnished an undertaking to the Respondent agreeing to discharge any dues or energy charges pertaining to any period prior to the change of its name in the records of the Respondent Nigam. Even if, arguendo, the Appellant's contention is accepted that electricity bills fall within the ambit of the "clean slate" principle on the ground that they were due during the CIRP period and before the transfer date (as claimed by the Appellant itself in this paragraph), the question remains, why did the Appellant make such payments in the first place? These issues have already been comprehensively addressed in the Preliminary Submissions/Objections and are not being repeated here for the sake of brevity.

43. That the contents of paragraph 44 are a matter of record. However, in the present case, the Resolution Plan is not binding upon the Respondent, as no debt or claim of the Respondent existed at the time of commencement of the CIRP. Accordingly, the reliance placed by the Appellant on Section 31 of the IBC is misplaced and untenable. This position has already been elaborated upon in the Preliminary Submissions/Objections and is not being reiterated here for the sake of brevity.

44. That the contents of paragraphs 45–46 are misconceived and denied. The reliance placed by the Appellant on the judgment in *Committee of Creditors of Essar Steel India Ltd. v. Satish Kumar Gupta*, (2019) SCC OnLine SC 1478, is wholly misplaced, as the facts of the present case are materially distinguishable. In the *Essar Steel* matter, the Resolution Applicant did not, after the approval of the resolution plan, voluntarily assume any additional liability. In stark contrast, in the present case, the Appellant has, of its own volition, furnished an undertaking to the Respondent accepting liability for past dues of the corporate debtor. Such conduct is in direct contravention of both the terms of the approved resolution plan and the provisions of the Insolvency and Bankruptcy Code, 2016. Furthermore, unlike in the above-mentioned judgement, the Respondent was not a stakeholder in the CIRP proceedings, nor was it aware of or involved in the resolution process. The alleged demand in question was not known at the time of initiation of CIRP, and as such, no claim could be raised before the IRP/RP. Therefore, the Appellant's attempt to rely on the judgment in *Essar Steel* to seek immunity from a liability it has voluntarily undertaken is legally untenable and misleading. These submissions have already been detailed in the Preliminary Submissions/Objections and are not being reproduced here for the sake of brevity.

45. That the contents of paragraphs 47 to 49 are denied in toto. The reliance placed by the Appellant on the judgments of *Ghanashyam Mishra and Sons Private Limited v. Edelweiss Asset Reconstruction Company Limited*, (2021) 9 SCC 657, and *M/s JSW Steel Ltd. v. Pratishtha Thakur Haritwal* is wholly misplaced, as the facts and circumstances in those matters are materially distinct from the present case. In both cases cited by the Appellant, the Resolution Applicant did not, after the approval of the resolution plan, voluntarily assume any additional liability. However, in the present matter, the Appellant has, of its own accord, provided an explicit undertaking to the Respondent agreeing to pay the outstanding dues of the Corporate Debtor. Such voluntary action amounts to

a conscious departure from the terms of the approved resolution plan and constitutes a violation of the IBC. It is further submitted unlike in the above mentioned judgements, the alleged dues in the present matter were not known or raised during the CIRP proceedings, and the Respondent was not a stakeholder in the resolution process under Section 31(1) of the IBC. Accordingly, the claims of the Respondent were not considered or adjudicated under the resolution plan. It is also pertinent to highlight that the Appellant, with full knowledge of the disputed electricity dues raised as early as 02.12.2020, voluntarily made the payment of the same to the Respondent. If the Appellant genuinely believed that these dues were extinguished under the IBC or the resolution plan, it ought to have raised the dispute before the Ld. NCLT at the appropriate stage. Having failed to do so and having made payment voluntarily, the Appellant cannot now seek refund by invoking the clean slate principle under the IBC. It is well-settled that the clean slate principle protects the Resolution Applicant from legacy liabilities of the Corporate Debtor, but it does not operate to nullify or refund voluntary payments made by the Resolution Applicant post-resolution, especially where such liabilities were not included in the resolution plan. These submissions have already been elaborated in the Preliminary Submissions/Objections and are not being reproduced here for the sake of brevity.

46. That the contents of paragraph 50 are wrong and denied. The reliance placed by the Appellant on the judgment of *Ultratech Nathdwara Cement Ltd. v. Union of India* (Rajasthan High Court) is wholly misplaced, as the facts of the said case are materially distinct from the facts of the present matter. In the present case, the Resolution Applicant has voluntarily furnished an express undertaking to the Respondent agreeing to pay any past dues or liabilities of the Corporate Debtor. This action, undertaken post-approval of the resolution plan, is in violation of both the terms of the resolution plan and the provisions of the IBC. No such voluntary assumption of past liabilities or provision of any such undertaking was made by the Resolution Applicant in the *Ultratech Nathdwara* case. Further, it is an admitted position that the Appellant has already made payments towards the disputed demand. The present attempt to now recover or seek refund of the said payment falls outside the scope of the approved resolution plan and the IBC framework. The resolution plan did not contemplate refund of voluntarily paid sums, nor does the IBC provide for such restitution where payments have been made in breach of the Plan's terms. Accordingly, the facts and legal context in the *Ultratech Nathdwara* judgment are clearly inapplicable to the present matter, and the Appellant's reliance on the same is legally untenable.
47. The contents of paragraph 51 are wrong, misleading, and are hereby denied. The liability to satisfy the alleged demand in the present matter was voluntarily undertaken by the Appellant. Having done so, the Appellant cannot now seek to invoke the protection of the IBC or the resolution plan to repudiate the said liability. These aspects have already been addressed in detail in the Preliminary Submissions/Objections and are not being reproduced herein for the sake of brevity.
48. That the contents of paragraphs 52 and 53 are denied as being incorrect and misleading. The Appellant's reliance on the judgments in *Paschimanchal Vidyut Vitran*

Nigam Ltd. and *Tata Power Western Odisha Distribution Limited v. Jagannath Sponge Private Limited & Director* is misplaced, as the facts and circumstances in those cases are materially different from the present matter. It is submitted that the Respondent is not disputing the primacy of the IBC over the Electricity Act, 2003. However, in the present case, the Appellant has, of its own volition, made payment of the alleged dues to the Respondent. The fact that the Appellant now seeks to recover or seek remittance of such amounts, already paid voluntarily, is beyond the scope of the resolution plan and the provisions of the IBC. The "clean slate" principle, as relied upon by the Appellant, serves to protect the resolution applicant from fresh claims arising after the approval of the resolution plan. However, it does not confer any right upon the Resolution Applicant to recover amounts arisen post CIRP process and amounts that it has voluntarily paid after the resolution plan has been approved.

49. That the contents of paragraphs 54 to 56 are misleading, incorrect, and are accordingly denied. The Appellant's assertion that the undertaking furnished by it was under force is denied. It is an admitted fact that the undertaking in question was voluntarily provided by the Appellant itself, and the language employed therein is broad and unqualified, expressly stating that the Appellant undertakes to pay all past dues, if any, relating to the Corporate Debtor/Appellant Company. At no point can it be reasonably inferred from the wording of the said undertaking that the Appellant's commitment was limited only to dues arising after it assumed control over the Corporate Debtor. On the contrary, the undertaking unequivocally covered liabilities associated with the period preceding the Appellant's assumption of control. Thus, the Appellant, having made a voluntary and comprehensive commitment, cannot now disown or retract from its own undertaking on untenable grounds. The allegation that the Respondent acted in violation of the resolution plan or the provisions of the IBC by raising claims towards the Alleged Dues is also baseless and denied. Furthermore, the Ld. CGRF has rightly taken judicial notice of the existence of the said undertaking, and placed reliance on it while passing the final order dated 27.02.2025. It is incumbent upon the Appellant to demonstrate how the reasoning adopted by the Ld. CGRF is flawed or untenable in law. In the absence of any such demonstration, the findings of the Ld. CGRF remain valid and enforceable. The contents of these paragraphs have already been addressed in detail in the Preliminary Submissions/Objections and are not being reiterated herein for the sake of brevity.

50. That the contents of paragraphs 57 and 58 are misleading and are hereby denied. It is pertinent to note that the Respondent has not taken any action against the Appellant. In fact, it was the Appellant who voluntarily paid the alleged demand to the Respondent. The present matter does not pertain to any enforcement action initiated by the Respondent against the Appellant. Rather, it is the Appellant who has initiated proceedings against the Respondent seeking remittance of the amount it has already paid. Accordingly, the present dispute does not fall within the scope of Section 32A of the IBC, as claimed by the Appellant, and the reliance placed on the said provision is misconceived and denied. Consequently, the question of invoking Section 238 of the IBC to give an overriding effect does not arise in the absence of the applicability of

Section 32A. These contentions have already been dealt with in detail in the Preliminary Submissions/Objections and are not being reproduced herein for the sake of brevity.

51. That the contents of paragraphs 59 and 60 are misleading and are hereby denied. As already stated in the preceding paragraphs, the judgments cited therein do not pertain to facts analogous to those of the present matter. The Appellant's reliance on these judgments to justify the overriding effect of the IBC, invoke the "clean slate" principle, and assert compliance with the resolution plan is misplaced. These aspects have already been addressed in detail in the foregoing paragraphs as well as in the Preliminary Submissions/Objections, and are therefore not being reiterated herein for the sake of brevity.
52. The contents of paragraphs 61 and 62 are misleading and are hereby denied. The reliance placed by the Appellant on two separate petitions, one before the Hon'ble Bombay High Court and the other before the Learned Income Tax Appellate Tribunal, is misconceived. The Appellant has failed to substantiate the grounds or provide the relevant facts of those cases, including whether, in those matters, any undertaking similar to the one in the present case was given. Furthermore, it is submitted that the matter before the Hon'ble Bombay High Court is still pending adjudication and has not yet been decided. In both cases referred to, it is unclear whether the petitions were for the recovery of amounts already paid by the Appellant to any third party or whether they pertained only to claims that were not admitted against the Appellant due to the application of the clean slate principle. Therefore, in the absence of proper disclosure and appreciation of the factual matrix of those proceedings, no reliance can be placed on them in the context of the present matter.
53. That the contents of para 63 do not warrant any response.
54. That the contents of paragraph 64 are a matter of verification and, at this stage, do not warrant any response.

Prayer clause is denied.

PRAYER

In view of the foregoing, it is most humbly prayed that the present appeal may be dismissed being untenable and bereft of any merit, in interest of justice.

E. The appellant's counsel vide email dated 27.08.2025 has submitted rejoinder to the reply filed by the respondent's counsel, which is reproduced as under: -

1. This Rejoinder is being filed on behalf of the Appellant, Revent Precision Engineering Limited ("Appellant"), who is aggrieved by the electricity bill bearing no. 950689356162 dated February 1, 2021 ("Electricisty Bill") issued by the Dakshin Haryana Bijli Vitran Nigam Authority ("DHBVN" / "Respondent"), raising an alleged demand comprising of an amount of INR 37,16,493/- (Indian Rupees Thirty Seven Lakhs Sixteen Thousand Four Hundred Ninety-Three only) towards Sundry Charges, ("Alleged Demand"), for which no explanation was provided; and also electricity bill dated March 14, 2023 bearing no. 950681464022 ("Second Electricity Bill") comprising an amount of Rs. 51,51,470.67/- (Rupees Fifty-one Lakh, fifty-one thousand, four hundred

seventy rupees and sixty-seven paise Only) towards alleged arrears/outstanding dues allegedly emanating from the Alleged Demand in addition to applicable surcharges thereof with an arbitrary direction to pay the Alleged Arrears (Hereinafter Electricity Bill and Second Electricity Bill collectively referred to as "Electricity Bills").

2. At the outset the Appellant submits that it is a law-abiding entity and that it denies the contents made in the Electricity Bills and allegations, contentions and averments in the hearings before this Hon'ble Electricity Ombudsman and in the reply by the Respondent, to the extent that they are contrary to this representation, unless expressly admitted hereinafter. As such nothing stated in the aforementioned proceedings may be deemed to be admitted for the reason of lack of non-traverse or otherwise.
3. The Appellant filed this Appeal on June 25, 2025 ("Appeal") before the Hon'ble Ombudsman against order dated 27 .02 .2025 as passed by the Corporate Forum for Redressal of Consumer Grievances ("Forum"), Dakshin Haryana Bijli Vitran Nigam Hetri Sector 16, IDC Area, Gurugram ("DHBVN") in case bearing Complaint No. 4108R/2024. The contents of the Appeal and the present rejoinder may be read in consonance and the Complainant seeks leave of this Hon'ble Forum to refer to and rely upon the contents thereof which are not being reproduced herein to avoid prolixity.

PRELIMINARY SUBMISSIONS

4. The Appellant through this Appeal is challenging the Electricity Bills on the grounds that the Alleged Demand in addition to applicable surcharge has been wrongly levied upon the Appellant vide the Electricity Bills. The source of this Alleged Demand, till this date, has not been adequately explained by the Respondents. It is only upon consistent investigations that it was found by the Appellant that the demand originated from an old account, dating back to 2012-2013 and have emerged in recent past because of an error in a software used by the Respondent.
5. The charges arose when the load of 2 accounts belonging to the Corporate Debtor, i.e. DLS-35 (3690KW with CD 3695 KVA) and DLS-348 (500KW with CD 500KVA) had been clubbed on December 13, 2012 thereafter, new account no. DLS- 514 was allotted to Amtek and total load was recorded as 4190KW, exceeding the prescribed limits. Subsequently, a Performa for release of clubbing of load was sent to Xen M&P Lab, DHBVN, Gurugram by the then Sub-divisional officer of DHBVN vide his office memo no. 4676 dated December 11, 2012 and the same was effected on the said date.
6. Based on the verbal communication received from the Respondents, it was indicated that the Alleged Demand was charged by the then 'Tech Mahendra" software which was not functioning at the time of the letter dated January 15, 2022. By way of background, it is stated that the upon enquiry by the Company in relation to the Alleged Demand, DHBVN had verbally informed that the Demand arose from a technical glitch in their internal bill generating software being the "Tech Mahendra" software. Earlier, forthwith upon the receipt of Electricity Bill dated February 6, 2021,

vide a separate letter dated February 12, 2021, the Company had made submissions along the lines of the Letter dated January I 5, 2022 to the Sub Divisional Officer of DHBVN ("SDO"). It was also informed that on scrutiny it was found that all charges as demanded by DHBVN through monthly bills have been duly paid by Company well in time.

7. It is also pertinent to that that despite having performed a thorough investigation, and having given a detail explanation of the grievance, the computation of the Alleged Demand in addition to applicable surcharge has been has been deliberately overlooked by the Respondents in the Complaint before the Forum and via the Reply filed before this Hon'ble Ombudsman. The Respondents have failed to provide a detailed computation of the Surcharge arisen through the Electricity Bills, and are therefore wrongly charging the Appellant for belated claims by the way of the Alleged Demand.

8. Further, any allegations made by the Respondent relating to the fact that the Electricity Bills arose after CIRP period are baseless and are bald averments that have not been substantiated by any documentary evidence. The Appellant is a law abiding citizen that has duly paid all the electricity dues that have been charged for consumption of electricity. The firmly believes that the Alleged Electricity Bills has wrongly levied the Alleged Demand in addition to applicable surcharge upon the Appellant.
9. Vide order dated July 24, 2017("CIRP Commencement Date"), Hon'ble National Company Law Tribunal, Chandigarh Bench at Chandigarh ("NCLT"), in case bearing CP (IB) No.42 of 2017, admitted the application for insolvency of the erstwhile management, Amtek Auto ("Corporate Debtor") under Section 7 of the Insolvency and Bankruptcy Code ("IBC") read with Rule 4 of the Insolvency and Bankruptcy Code (Application to Adjudicating Authority) Rules 2016 thereby initiating the corporate insolvency resolution process ("CIRP") in respect of the Corporate Debtor.
10. Under the IBC regime in India, claims that are filed by different classes of creditors under the IBC, are collated into a repository being the information memorandum of the Corporate Debtor. Accordingly, a bona fide resolution applicant is required to prepare and submit its resolution plan qua the revival of the Corporate Debtor on the basis of the information made available by the RP in the information memorandum.
11. That Section 15 of the IBC provides for the issuance of the public announcement to inform the creditors of a company, in respect of which CIRP has been ordered, and invites them to submit their claims within the time provided in the regulations framed under the IBC which cannot be in any case later than the approval of a resolution plan by the Hon'ble NCLT. Therefore, the Resolution Professional of the CIRP of Amtek Auto ("RP") vide a public announcement dated July 29, 2017, invited claims from the creditors of the Corporate Debtor and accordingly the claims were admitted/rejected by the RP in terms of the provisions of the IBC and as per the records of the Corporate Debtor.

12. From a bare perusal of the reply, it is abundantly clear that the Respondent has unequivocally admitted the fact that they filed no claims before the Hon'ble NCLT during the ongoing of CIRP of the Corporate Debtor Amtek Auto Ltd. (now known as Revent Prevision Engineering Ltd.). As a result, the information regarding the pre-CIRP claim had not been entered into in the Information Memorandum prepared by the RP.
13. Therefore it is submitted that (a) Resolution Applicant prepared its Resolution Plan on the basis of the information provided in the information memorandum and the virtual data room created by the Resolution Professional, (b)the Company (under its present management) was not required to subsume any liability before the CIRP Commencement Date, (c) any costs incurred to revive the company as a going concern, between the CIRP Commence Date and the Transfer Date, was to at best be borne by the Resolution Professional as CIRP Cost. including any Statuary Dues, (d) the present management of the Company/Resolution Applicants would only seize control of the Corporate Debtor on the Transfer Date, (e) the Company (under its present management) would pay all governmental dues in terms of the mechanism contemplated under the Resolution Plan, and any additional liability cast on the Company (under its present management) would be against the letter and spirit of the Resolution Plan, and (f) the operations of the Corporate Debtor were to commence on a clean slate after the Transfer Date, and no liability for any claims during the CIRP Period, or Prior to the CIRP Period up to the Transfer Date could be attributed to the Company (under its present management). The foregoing was completely in line with the provisions of IBC.
14. It is submitted that the new management cannot be saddled with the liability for a period in which they were not at the helm of affairs. Post the approval of the Resolution Plan, the Company cannot be burdened with liability for a period during which the Company was under CIRP and prior to the beginning of the CIRP. In light of Section 31 (I) of IBC read with the Resolution Plan and the NCLT Approval Order, all past liabilities of the Company towards DHBVN, including any payment towards dues, interest, for the period prior to its successful resolution stands extinguished.
15. That the settled position of law that all past claims, dues, debts, and liabilities of the Corporate Debtor stand extinguished on approval of the Resolution Plan emanates not only from a reading of the IBC but has been time and again reiterated by the Hon'ble Supreme Court in multiple judgments on the subject and in the case of M/s. JSW Steel Limited vs. Pratishtha Thakur Haritwal [Contempt Petition (Civil) No. 629 of2023 in Writ Petition (Civil) No. 1177 of2020]; where a contempt petition came to be filed by an S.R.A. against certain Tax Authorities alleging willful disobedience of the judgement of Ghanashyam Mishra and Sons Private Limited v. Edelweiss Asset Reconstruction Company Limited ((2021) 9 SCC 657)where the said tax Authorities continued the tax proceedings against the Corporate Debtor post approval of the resolution plan.
16. Against this background, the Resolution Applicant had bid for Corporate Debtor through the Resolution Plan in the bona fide belief that subsequent to a detailed

scrutiny by the CoC and the NCLT qua the completeness of the Resolution Plan, any complaint, any dues, damages, charges, interest etc. payable to any stakeholder including any government authority not originally contemplated in the Resolution Plan and up to the Effective Date, shall be written off in full and will be deemed to be permanently extinguished. It was under this bona fide belief that the Company (under its present management) was seeking to revive a financially sick and instable Corporate Debtor as a going concern by stepping in as a white knight inter alia to ensure that there is no loss of employment and that the Corporate Debtor is saved from an almost predestined fate to liquidation. In this regard, it is pertinent to underscore that:

a. The Alleged Demand pertained to period prior to CIRP Commencement Date; and
b. The Electricity Bill dated February 1, 2021 raising the Alleged Demand was issued prior to the Transfer Date.
c. Hence, in terms of the clean slate principle (that inheres in the IBC) whereof no claim prior to the transfer date survives, the Company under its present management could not in any manner be liable to pay the Alleged Demand.

PARAWISE REPLY

A. REPLY TO THE PRELIMINARY SUBMISSIONS

1. Para No. 1 of the Preliminary Submissions are denied for being misleading and vexatious. It is wrongly stated that the Appellant has not placed all the relevant facts and documents thereof. The Relevant Bills for this Appeal are attached and annexed as Annexure A-14 and Annexure A-21 of the Appeal.
2. Para No. 2 of the Preliminary Submissions are frivolous, vexatious and ought to be dismissed at the outset. The Complaint was not annexed by the Counsel for the Complainant as the same is not available with us and so we request that the same be called for from the Forum by the Hon'ble Ombudsman.

   The Respondent also, cannot claim that no rejoinder exists on record when as per the Impugned Order dated 27.02.2025 passed by the Forum, on Page No. 7 of the order, has the contents of such a Rejoinder having been reproduced. The excerpt from the Page No. 7 of the Impugned Order are reproduced herein below.

   "The representative of complainant submitted rejoinder through email dated 21.02.2025 and same was forwarded to the S/Divn. Brief of which is mentioned below:

   It is noteworthy that in terms of the emerging jurisprudence under the IBC regime in India, the claims that are filed by different classes of creditors under the IBC, are collated into a repository being the information memorandum of the Corporate Debtor. Accordingly, a bona fide resolution applicant is required to prepare and submit its resolution plan qua the revival of the Corporate Debtor on the basis the information made available by the RP under the information memorandum.

1. Further The Complainant reiterates that its only liability is to pay dues after it has taken control of the complainant company, and by no means has the Complainant ever undertaken to pay dues which it was not legally obligated to pay. The Complainant has full protection under the IBC Code and by no stretch of interpretation can those be considered to be waived. The entirety of the averment made by the Respondent in this regard is false. The Respondent has falsely stated that an affidavit was allegedly given by the Complainant Notwithstanding its unsustainability from the touchstone of the IBC, the Electricity Bills are in and off itself arbitrary.

2. Section 238 of the IBC, the IBC has an overriding effect over all other laws. Even otherwise, Section 32A of the IBC provides immunity to the corporate debtor and its assets from any prosecution, action, attachment, seizure, retention, or confiscation."

3. Para No. 3 of the Preliminary Submissions are bad in law and denied in toto. Inability to furnish documentation cannot be a sole ground for dismissal of an Appeal. The Appellant, due to the challenge of running the company under the new management, the Appellant had faced difficulties in tracing and collecting documents. The fault by no means can be attributed to the conduct of the Appellant, but only the circumstances beyond its control. It is most humbly prayed before this Hon'ble Ombudsman that the inadvertent non-attachment of such documents does not lead to outright dismissal of the Appeal, and the Appellant, being the consumer, is not devoid of its statutory right before this Hon'ble Ombudsman.
4. Para No. 4 of the Preliminary Submissions denied. It is denied that the Complaint is barred by limitation. The Application for condonation of delay was made on 25.06.2025, being the same as filing the appeal. The stamp and the affidavit filed along with the application indicate the date of the same. That the blanks in the application indicating the date of filing and the delay in filing the appeal have inadvertently been left unfilled. It is submitted that that the Appellant would like to take this opportunity to pray that a delay of 84 days be condoned by this Hon'ble Ombudsman in the interest of justice, and so that the Appellant is not devoid of is statutory right to appeal. The Hon'ble Apex Court in *Raheem Shah & Anr. Vs. Govind Singh & Ors., C.A. No.4628 / 2023* observed as under:

"4. This Court in the case of Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors. reported in (1987) 2 SCC 107 has held as hereunder:

> *"The legislature has conferred the power to condone delay by enacting Section 5 of the Indian Limitation Act of 1963 in order to enable the courts to do substantial 2 justice to parties by disposing of matters on `merits'. The expression `sufficient cause' employed by the legislature is adequately elastic to enable the courts to apply the law in a meaningful manner which subserves the ends of justice-that being the life-purpose for the existence of the institution of courts. It is common knowledge that this Court has been making a justifiably liberal*

approach in matters instituted in this Court. But the message does not appear to have percolated down to all the other courts in the hierarchy. And such a liberal approach is adopted on principle as it is realized that:

1. Ordinarily a litigant does not stand to benefit by lodging an appeal late. 2. Refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this when delay is condoned the highest that can happen is that a cause would be decided on merits after hearing the parties.

3. "Every day's delay must be explained" does not mean that a pedantic approach should be made. Why not every hour's delay, every second's delay ? The doctrine must be applied in a rational common sense pragmatic manner.

4. When substantial justice and technical considerations are pitted against each other, cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay.

5. There is no presumption that delay is occasioned deliberately, or on account of culpable negligence, or on account of mala fides. A litigant does not stand to benefit by resorting to delay. In fact he runs a serious risk.

6. It must be grasped that judiciary is respected not on account of its power to legalize injustice on technical grounds but because it is capable of removing injustice and is expected to do so.

Making a justice-oriented approach from this perspective, there was sufficient cause for condoning the delay in the institution of the appeal."

5. *The above decision expressing the intention of justice oriented approach percolating down to all the courts was rendered nearly three decades ago but unfortunately the case on hand demonstrates the pervading insensitive approach, which apart from continuing the agony of the litigants concerned has also unnecessarily burdened the judicial hierarchy which after going through the entire process will have to set the clock back, at this distant point in time and prolong their agony. If only the court concerned had been sensitive to the justice oriented approach rather than the iron- cast technical approach, the litigation between the parties probably would have come to an end much earlier after decision on the merits of their rival contention."*

Also, in *Inder Singh vs. The State Of Madhya Pradesh*, *SLP(C) No.6145 of 2024,* it has been reiterated by the Apex Court that a liberal approach should be taken in condoning delays and that substantial justice is of paramount consideration, held that if in a particular case, the merits have to be examined, it should not be scuttled merely on the basis of limitation, a sin the present case.

6. Para No. 5 of the Preliminary Submissions is absolutely denied being false and misleading. The delay as explained on part of the Appellant due to management transition is bona fide and factually true. The Respondent is unknowingly trying to depict a false image that the Corporate Debtor was transferred to the Appellant in 2020, and that somehow, everything was resumed by the new management in a smooth and efficient manner. For a company in trouble for decades, it is difficult to

believe that new management can easily resolve in a couple of years. The handing over of affairs to the present management took place only on 08.12.2021.

The fact of the matter is that ever since the Resolution Applicant took control of the Corporate Debtor, the company had to undergo multiple internal restructurings, and layoffs, including a change in legal counsel. When the initial complaints and writ were filed, the legacy staff was intact, and communication with the Erstwhile Team of RP was strongly maintained. Therefore, tracing documents and sharing information did not cause hinderance to any legal process. However, as the transition into post-CIRP, and the disbandment of the monitoring committee took place, it has become difficult for the new management to continue its operation as is, and ensure similar efficacy in locating and collating documents.

7. Para No. 6 of the Preliminary Submissions are bad in law and denied in toto. The delay in filing is not attributable to any negligence or inaction on the part of the Appellant, but rather to circumstances beyond its control in the nature of logistical challenges which does not affect the statutory right to file an appeal of a consumer of electricity, and that it is in the interest of justice that a short delay of 84 days be condoned. It is submitted that the Appellant has established a "sufficient cause" in not filing the Appeal within the stipulated time.
8. Para No. 7 of the Preliminary Submissions have wrongly been alleged against the Appellants and hence denied. The Respondents are unjustly accusing the Appellants of deliberate misrepresentation of facts, malafide intent, fraud, and negligence. It is absolutely denied that the Appeal or the explanation for condonation of delay suffers from any omissions, misrepresentation of facts, or malafide intent. It is most humbly submitted that any inadvertent error afore stated on part of the Counsel for the Appellant ought not to deprive the rights of the Appellant and be condoned.
9. Para No. 8 of the Preliminary Submissions is bad in law and ought to be dismissed by the Hon'ble Ombudsman at the outset. The Respondents have wrongly placed reliance on the definition of a Complaint alone before this Hon'ble Ombudsman for the purpose of misleading this Tribunal. It is submitted that Regulation 2.24 of the HERC Regulations, 2020, reads as follows-

> *"2.24 The Forum shall have the jurisdiction to entertain all the monetary/non-monetary complaints/grievance filed by the complainants or to take up the matter suo-moto with respect to the electricity services provided by the distribution licensee if the same fulfils the requirements specified in sub-regulation (e) read with subregulation (g) of Regulation 1.5 or against the decision of a Dispute Settlement Committee constituted under CCHP.''*

Further, subregulation (g) of Regulation 1.5 *reads as under-*

> *"(g) "consumer grievance" means & includes any complaint relating to any fault, imperfection, short coming, defect or deficiency in the quality, nature and manner of service or performance in pursuance of a licence, contract, agreement or under Electricity Supply Code or in relation to Standards of Performance specified by the Commission including payment of compensation or billing disputes of any nature or recovery of charges by the licensee and matters relating to the safety of the distribution system having*

potential of endangering the life or property. However, the matters pertaining to Open Access granted under the Act and Section 126, 127, 135 to 140, 142, 143, 146, 152 and 161 of the Act shall not form grievance under these regulations.;"

As per this clause, the case of the Appellants of wrong billing and failure of DHBVN to file a claim before the RP qua the Alleged Demand as per insolvency law, clearly falls within the scope of a complaint and a consumer grievance as defined under the Regulations that can be raised before a Forum. The Appellant thus aggrieved by the decision of the Forum, has a statutory right to appeal before this Hon'ble Ombudsman under Section 42(6) of the Electricity Act, 2003. The Appellant sought a waiver of charges amounting to Rs. 37,16,493/- along with interest thereon vide the complaint filed on 21.03.2022. However, as clearly and elaborately stated in the appeal, the Second Electricity Bill of March 14, 2023 was received by the Appellant during pendency of the proceedings, wherein Rs.51,51,470.67/- was raised towards alleged arrears/dues allegedly emanating from the Alleged Demand in addition to applicable charges thereof. Further, the Appellant, under protest paid the total billing amount under this Second Electricity Bill of Rs.78,74,553/- vide demand draft dated March 30, 2023 which included the sum towards the Alleged Demand and during pendency of the complaint before the Forum. Hence, in the present Appeal, the relief of an amount of Rs.51,51,470.67/- is sought before the Hon'ble Ombudsman.

10. Para No. 9 of the Preliminary Submissions are misconceived and interpret the law based the incorrect representation of facts, and hence denied. It is evident from documents annexed to the Appeal that the Alleged Demand Originally arises from claims raised by the Respondents in the years 2012-2013. Any allegation that the demand arose post-CIRP is wrong and died in toto. And given that the claims arose in the year 2012-2013, it was the duty of the Respondents to take legal action as the cause of action arose. It is reiterated that in terms of the clean slate principle, no claim prior to the transfer date survives and the Company thus under its present management could not be in any manner liable to pay the Alleged Demand.

Pertinently, even after sleeping on their rights for years, the Respondents again had the opportunity to file a claim in the CIRP of Amtek Auto Ltd. The Resolution Professional would have accordingly accepted or rejected their claim. Further, it is not the responsibility of the SRA, who only has access to the information provided by the Resolution Profession of a CIRP, to cross-verify if the RP took reasonable steps during invitation of claims. The duty of the Resolution Applicant is restricted to the extent that the information available in the Information Memorandum is duly attended to. The Respondent's lackadaisical approach in filing claims before the respective Resolution Professional cannot bestow any fault upon the Resolution Applicant. Also, the order dated 13.02.2023 passed by the Forum in the Complaint clearly records that in the proceedings held on 28.12.2022, the Appellant on its part submitted that since the company has already been listed before the NCLT for

auction, it is very necessary to resolve the issue so that everything is clear at the time of auction.

11. Para No. 10 of the Preliminary Submissions are denied. The order dated 13.02.2023 passed by the Forum in the Complaint clearly records that in the proceedings held on 28.12.2022, the Appellant on its part submitted that since the company has already been listed before the NCLT for auction, it is very necessary to resolve the issue so that everything is clear at the time of auction. Further, the order also records that the case was argued by both the sides in length on 08.02.2023. Hence, it is wrong to state that the Appellant concealed any material facts regarding the pendency of the Resolution Plan in the proceedings before the Ld. NCLT.
12. Para No. 11 of the Preliminary Submissions is misconceived and hence denied. That the Alleged Demand issued to the Appellant originally arises from claims raised by the Respondents in the years 2012-2013. The Appellant bears no responsibility for any dues whose claims are not included in the Information Memorandum of the Corporate Debtor, let alone the dues that were incurred years prior to the beginning of the CIRP. Further it is submitted that it is wrong to suggest that the Respondent is not a party to CIRP due to the allegation that the claims had not arisen during the process of preparation of resolution plan. The Electricity Bills, by its origin are dated back to the period of 2012-2013. Therefore it is submitted that the Respondent cannot present belated claims and demand payment of the same.
13. Para No. 12 of the Preliminary Submissions are denied being misconceived and without any merit. It is denied that the Complainant or its authorized representative has undertaken to pay any unlawful dues, which are clearly barred by the clean slate principle. The Appellant reiterates that its only liability is to pay dues after it has taken control of the Appellant company, and by no means has the Appellant ever undertaken to pay dues which it was not legally obligated to pay. The Complainant has full protection under the IBC Code and by no stretch of interpretation can those be considered to be waived. The entirety of the averment made by the Respondent in this regard is false. It is reiterated that the Alleged Demand pertains to a period prior to the CIRP Commencement Date and the Electricity Bill dated February 1, 2021 wherefrom the Alleged Demand emanates was served to the Appellant prior to the Transfer Date. Hence, the genesis of the Alleged Demand which also forms the basis for the claim in respect of the Alleged Demand and the Second Electricity Bills fly in the face of the clean slate principle. Notwithstanding its unsustainability from the touchstone of the IBC, the Electricity Bills are in and off itself arbitrary. Reliance is placed on judgments of the Hon'ble Supreme Court in the case of *M/s. JSW Steel Limited vs. Pratishtha Thakur Haritwal [Contempt Petition (Civil) No. 629 of2023 in Writ Petition (Civil) No. 1177 of2020]*, where a contempt petition came to be filed by an S.R.A. against certain Tax Authorities alleging willful disobedience of the judgement of *Ghanashyam Mishra and Sons Private Limited v. Edelweiss Asset Reconstruction Company Limited ((2021) 9 SCC 657)* where the said tax Authorities continued the tax proceedings against the Corporate Debtor post approval of the resolution plan

14. Para No. 13 of the Preliminary Submissions are bad in law and cannot be interpreted in terms of the facts of this Appeal. It submitted given that the transfer of Company to the Appellant took place on December 8, 2021 from the RP, no dues/energy charges at all accrue towards the Company in the first place, prior to December 8, 2021 in favour of the present management. The Company has already cleared all dues arising after such transfer date and even thereafter on regular basis. Further, such undertaking, if any, wherein the consumer is made to sign on the dotted line under the apprehension that non-submission of the same may result in disconnection of electricity, ought not to be relied upon. The Company is impugning only the Sundry Charges, which it believes are wrongly charged upon in the light of dues that arose years before the CIRP commenced.
15. Para No. 14 of the Preliminary Submissions are misconceived and without any merit. It is denied that the Appellant or its authorized representative has undertaken to pay any unlawful dues, which are clearly barred by the clean slate principle. The Complainant reiterates that its only liability is to pay dues after it has taken control of the complainant company, and by no means has the Complainant ever undertaken to pay dues which it was not legally obligated to pay. The Complainant has full protection under the IBC Code and by no stretch of interpretation can those be considered to be waived. The entirety of the averment made by the Respondent in this regard is false. It is reiterated that the Alleged Demand pertains to a period prior to the CIRP Commencement Date and the Electricity Bill dated February 1, 2021 wherefrom the Alleged Demand emanates was served to the Appellant prior to the Transfer Date. Hence, the genesis of the Alleged Demand which also forms the basis for the claim in respect of the Alleged Demand and the Second Electricity Bills fly in the face of the clean slate principle. Notwithstanding its unsustainability from the touchstone of the IBC, the Electricity Bills are in and off itself arbitrary.
16. Para No. 15 of the Preliminary Submissions are denied to the extent that the Appellant has taken up fresh liabilities. Given that the Sundry Charges originate from year 2012-2013, the Electricity Bills do form a part of historical liabilities. Given that the admit that historical liabilities are shield the Resolution Applicant due to clean slate principle, the Electricity Bills are therefore liable to be extinguished.
17. Para No. 16 of the Preliminary Submissions are wrong and are denied. The Appellants have a legitimate claim upon doctrine of clean slate in lieu of the IBC and cannot be waived on the allegation of a technical ground. Given that the submissions were raised in the Impugning Order, the Appellants cannot be estopped from using them in the present Appeal.

18. Para No. 17 of the Preliminary Submissions are bad in law and are denied in toto. It is submitted that NCLT cannot usurp the legitimate jurisdiction of other courts, tribunals and fora when the dispute is one which does not arise solely from insolvency of the Corporate Debtor. Therefore, the jurisdiction of the Forum is maintainable in the present dispute. However, at the same time, it is also a settled principle of law that

the Appellant cannot be denied the protection of substantive provisions of IBC, and that the IBC as a substantive law has overriding effect on the Electricity Act. Assumption of any voluntary liability by the Appellant post approval of the Resolution Plan by furnishing any express undertaking to the Respondent is absolutely denied, as elaborately dealt with in the Appeal.

19. Para No. 18 of the Preliminary Submissions are absolutely denied for being misleading. The details of the litigation have already been sufficiently elaborated in paragraph 61-62 of the Appeal, and are not repeated for the sake of brevity.
20. Para No. 19-20 of the Preliminary Submissions are absolutely denied except factual matters on record. The Appellant was a part of the Implementation and Monitoring Committee (now disbanded). However, it may be clarified that the Respondent DHBVN did not file any claim before the Resolution Professional in the CIRP for the Alleged Demands under the Electricity Bills, which had to be filed before the stage of Approval of the Resolution Plan. The scope of discussions for the Implementation and Monitoring Committee was restricted to the execution of the Resolution Plan. It is submitted that information related to the Electricity Bills as raised on 02.12.2020 is simply a notice, and not in the nature of a claim before the RP.
21. Para No. 21 of the Preliminary Submissions is misconceived and denied in toto, the origin of the Electricity Bills is dated back to 2012-2013 and cannot be reclaimed by the way of a new electricity bills. This argument has already been elaborated upon above and has not been repeated for the sake of brevity.
22. Para No. 22 of the Preliminary Submissions is incorrect and bad in law. The Electricity Bills do not show any basis of charges against the Appellant. The charges levied by the Respondent are yet to be formally explained (as how and why they arose). Therefore, it is humbly be requested before this Forum that the Appeal be admitted and adjudicated in favor of the Appellants.

B. <u>REJOINDER TO THE PARA-WISE REPLY</u>

1. Para No. 1 of the Para-Wise Reply is a matter of record and cannot be denied by the Respondents for being misleading. It is evident from the Impugned Order that Forum has directed SDO to maintain status quo of Rs.37,93,493/- as per demand raised by him and held that the Company is liable to pay the due surcharge amount, Rs. 37, 93,493 as claims raised on 02.12.2020 and 30.12.2020 do not stand extinguished, as the same is ex facie barred by law and being in contravention of the provisions of along with the Electricity Act, 2003.

2. Para No. 2 of the Para-Wise Reply is denied for being misleading and vexatious. It is wrongly stated that the Appellant has not placed all the relevant facts and documents thereof. The Relevant Bills for this Appeal are attached and annexed as Annexure A-14 and Annexure A-21 in the Appeal.
3. Para No. 3-4 of the Para-Wise Reply do not warrant any Response as they are a matter of verification.

4. Para No. 5 of the Para-Wise Reply is misleading and wrong in facts, hence denied. As per para 10 of Committee of Creditors of Amtek Auto Limited through Corporation Bank Versus Dinkar T. Venkatsubramanian and others, dated 01.12.2021, which has been annexed as Annexure A-13 of the Appeal, the Hon'ble Supreme Court of India directed the Resolution Applicant to take the first step in implementation of the Resolution Plan, i.e., formation of an IMC (Implementation and Monitoring Committee) and deposit of 500 crores to the Lenders and Creditors. The excerpts of the judgement dated 01.12.2021 passed by the Hon'ble Supreme Court have been reproduced for the convenience of this Hon'ble Ombudsman.

> *10. Thus, the entire resolution process has to be completed within the period stipulated under Section 12 of the IBC and any deviation would defeat the object and purpose of providing such time limit. However, by earlier order, the time limit has been condoned in view of the various litigations pending between the parties and in the peculiar facts and circumstances of the case. Therefore, any further delay in implementation of the approved resolution plan submitted by DVI which as such has been approved by the adjudicating authority in the month of July, 2020 and even the appeal against the same has been dismissed subsequently, any further delay would defeat the very object and purpose of providing specific time limit for completion of the insolvency resolution process, as mandated under Section 12 of the IBC. Therefore, we direct all the concerned parties to the approved resolution plan and/or connected with implementation of the approved resolution plan including IMC to complete the implementation of the approved resolution plan, within a period of four weeks from today, without fail. It is further directed and it goes without saying that on implementation of the approved resolution plan and even as per the approved resolution plan, an amount of Rs. 500 crores now deposited by DVI-successful resolution applicant be transferred to the respective lenders/financial creditors as per the approved resolution plan and/or as mutually agreed. Any lapse on the part of any of the parties in implementing the approved resolution plan with the time stipulated hereinabove shall be viewed very seriously.*

It is pertinent to note, that as per Page 14 of the Resolution Plan, the effective date being the date of transfer of the control of Corporate Debtor to the Resolution Applicant is depicted to be after the establishment of the Implementation and Monitoring Committee. The delay on this implementation has been condoned by the Hon'ble Supreme Court as well. It is submitted that since the Implementation of the Resolution Plan has not taken place yet, therefore, there arises no requirement under law to transfer the Corporate Debtor to the Resolution Applicant yet.

i. Para No. 5(i) of the Para-Wise Replay are denied to the extent that the due process of law has been vitiated. The Resolution Professional was required to publish the public announcement vide order dated 27.07.2024 in the CIRP of Amtek Auto on as per Section 13(1) of the IBC, which did not require a publication to take place in a regional language. Regardless, the legal team

of DHBVN is evidentially conducting operations in the English language. Even the Electricity Bills they are requesting are made in English language. It is therefore wrong to suggest that due process of has not been following in the CIRP and the Public Announcement because the same was not published in vernacular.

ii. Para No. 5 (ii) of the Para-Wise Reply are misleading and vexatious. It is wrong to suggest that the claim had not arisen at the time of publication of publication of announcement. The Respondents have not substantiated through documentary evidence about how the claims have arisen after the CIRP of Corporate Debtor, nor have they explained why the had been charged thenceforth. Further, denial of knowledge of the insolvency cannot be made, as the insolvency of Amtek Auto had been suggested by the Reserve Bank of India, and was published in every newspaper, in every language across the country.

iii. Para No. 5 (iii) – (vii) of the Para-Wise Reply are misleading. The Appellant has placed ample documentary evidence to depict the claims that have been made. The same are matter of record and cannot be refuted by the Respondent.

5. Para No. 6 of the Para-Wise Reply have already been substantiated the Resolution Plan as per Clause 3.6 at page 24 of the Resolution Plan. The Constitution of the Implementation and Monitoring Committee has already been pre-decided in the Resolution Plan, and has been ordered accordingly by the Hon'ble Supreme Court of India, as per Annexure A-13, as explained above. The contents of the same are not repeated for the sake of brevity.
6. Para No. 7 of the Para-Wise Reply are denied for being misleading and vexatious. The transfer of the Corporate Debtor to Resolution Applicant was taken in the supervision of the Hon'ble Supreme Court of India wherefrom the control of the Corporate Debtor was transferred to the Appellant. Vide order dated 01.12.2021 (attached as Annexure A-13 of the Appeal) directed the parties to implement the Resolution Plan. The details of these have been explained above and are not repeated for the sake of brevity.

7. Para No. 8 of the Para-Wise Reply are denied in toto. It is wrong to suggest that the Alleged Bills arose post-CIRP. It is wrong to suggest that the non-participation during CIRP keeps any claims made in the pre-CIRP period alive. Further, the delay on part of filing of claim by the Respondent due to ignorance of law, cannot be attributed as a fault in the Appellant's conduct. The Respondents cannot sleep on their rights and wrongfully charge the Appellant with belated claims upon the Respondents under the Electricity Act disguised in the form a newly made Electricity Bill. Details of the arguments have substantiated above and are not repeated for the sake of brevity.

8. Para No. 9 of the Para-Wise Reply are denied for being misleading and vexatious. The transfer of the Corporate Debtor to Resolution Applicant was taken in the supervision of the Hon'ble Supreme Court of India. Vide order dated 01.12.2021 (attached as Annexure A-13 of the Appeal) directed the parties to implement the Resolution Plan wherefrom the control of the Corporate Debtor was transferred to the Appellant. The details of these have been explained above and are not repeated for the sake of brevity.

9. Para No. 10 of the Para-Wise Reply are denied for being incorrect in facts and law. The delay on part of non-filing of claim by the Respondent, cannot be attributed as a fault in the Appellant's conduct. The Respondents cannot sleep on their rights and wrongfully charge the Appellant with belated claims under the Electricity Act.
   The Alleged Demand cannot be said to be in the knowledge of the Appellant, as a non-participant of the Committee of Creditors, as such the information is considered confidential under the IBC, that is strictly only discussed in the meetings of creditors, which a Resolution Applicant does not have access to; unless the same has been communicated in the Information Memorandum. It is again reiterated that given that the Respondent had not filed their claim in the CIRP, the communication cannot occur in law.
10. Para No. 11 of the Para-Wise Reply are denied for being misleading and vexatious. It is wrongly stated that the Appellant has not placed all the relevant facts and documents thereof. The Respondents have not placed any document on record to explain the Alleged Demand in the Electricity Bills or their origin. The Respondents are merely rejecting the arguments of the origin of the Electricity Bills, without explaining how they truly arose. It is submitted that it is duty of the Respondents to bring on record the evidence to substantiate any claim. The Appellant reiterates its reliance on the documents annexed in the Appeal, including the communication received from the Respondents in response to the averments in the para under reply.

11. Para No. 12 of the Para-Wise Reply are absolutely denied except factual matters on record. It is clarified that the Respondent DHBVN did not file any claim before the Resolution Professional in the CIRP for the Alleged Demands under the Electricity Bills, which had to be filed before the stage of Approval of the Resolution Plan. The scope of discussions for the Implementation and Monitoring Committee was restricted to the execution of the Resolution Plan. It is submitted that information related to the Electricity Bills as raised on 02.12.2020 is simply a notice, and not in the nature of a claim before the RP.
    The order of order dated 13.02.2023 passed by the Forum in the Complaint clearly records that in the proceedings held on 28.12.2022, the Complainant on its part submitted that since the company has already been listed before the NCLT for auction, it is very necessary to resolve the issue so that everything is clear at the time of auction, which took place prior to the remand of the Complaint by the Hon'ble

Punjab and Haryana High Court. Further, the order also records that the case was argued by both the sides in length on 08.02.2023.

Any voluntary assumption of liability by the Appellant is absolutely denied and the Appellant is entitled to seek payment/remittance of amount demanded by it under protest.

It is also submitted that the hearings dated 20.05.2022 and 19.07.2022 are a matter of record and are included as a part of order dated 13.02.2023 in Annexure-20 of the Complaint.

12. Para No. 13-16 of the Para-Wise Reply are denied. It was only vide email dated 21.03.2023 that the Company was served a copy of the order dated 13.02.2023.

    Several opportunities have been provided the Respondents, including vide communication through letters, Complaint before the Forum, and Appeal before this Hon'ble Ombudsman. The Respondent is yet to explain the origin of the Electricity Bills in a documentary form. It is submitted that it is duty of the Respondents to bring on record the evidence to substantiate any claim. It is submitted that the submission in the aforesaid part paragraph may be read as a part and parcel of this present paragraph.

13. Para No. 17 of the Para-Wise Reply are denied in toto for being misleading and false. The Respondent was well within the knowledge that the Appellant had paid the dues under protest under Section 56 of the Electricity Act in order to avoid any untoward yet arbitrary and illegal disruption to its power supply. This has been communicated to the Appellant vide Letter dated 30.03.2023. This letter has been received by the Respondent, as evident in Annexure A-29 of the Appeal. Therefore, the plea of lack of knowledge is untenable and devoid of any merit.

14. Para No. 18-22 of the Para-Wise Reply are a matter of record and need no further explanation.

15. Para No. 23 of the Para-Wise Reply is frivolous, vexatious and ought to be dismissed at the outset. The Complaint was inadvertently not annexed by the Counsel for the Complainant.

16. Para No. 24-25 of the Para-Wise Reply It is denied that the Complainant or its authorized representative has undertaken to pay any unlawful dues, which are clearly barred by the clean slate principle. The Complainant reiterates that its only liability is to pay dues after it has taken control of the complainant company, and by no means has the Complainant ever undertaken to pay dues which it was not legally obligated to pay. The Complainant has full protection under the IBC Code and by no stretch of interpretation can those be considered to be waived. The entirety of the averment made by the Respondent in this regard is false. It is reiterated that the Alleged Demand pertains to a period prior to the CIRP Commencement Date and the Electricity Bill dated February 1, 2021 wherefrom the Alleged Demand emanates was served to the Appellant prior to the Transfer Date. Hence. the genesis of the Alleged Demand which also forms the basis for the claim in respect of the Alleged

Demand and the Second Electricity Bills fly in the face of the clean slate principle. Notwithstanding its unsustainability from the touchstone of the IBC, the Electricity Bills are in and off itself arbitrary.

17. Para No. 25-27 are denied in toto. The Forum has wrongfully decided the issue against the Appellant, without applying its mind into the relevant facts of the matter and have been wrongly decided by law. Therefore, it is prayed before this Hon'ble Ombudsman that the plea of the Appellant is heard.
18. Para No. 28-29 of the Para-Wise Reply are a matter of record and warrant no response.
19. Para No. 30-31 of the Para-Wise Reply are misleading and wrong. Without having control over the Corporate Debtor, it cannot be said that any communication was made to the Appellant. The proof of transfer of the Corporate Debtor to Resolution Applicant was taken in the supervision of the Hon'ble Supreme Court of India. Vide order dated 01.12.2021 (attached as Annexure A-13 of the Appeal) directed the parties to implement the Resolution Plan, wherefrom the control of the Corporate Debtor was transferred to the Appellant. The details of these have been explained above and are not repeated for the sake of brevity.
20. Para No. 32 of the Para-Wise Reply Submissions are misconceived and without any merit. It is denied that the Complainant or its authorized representative has undertaken to pay any unlawful dues, which are clearly barred by the clean slate principle. The Appellant reiterates that its only liability is to pay dues after it has taken control of the Appellant company, and by no means has the Appellant ever undertaken to pay dues which it was not legally obligated to pay. The Complainant has full protection under the IBC Code and by no stretch of interpretation can those be considered to be waived. The entirety of the averment made by the Respondent in this regard is false. It is reiterated that the Alleged Demand pertains to a period prior to the CIRP Commencement Date and the Electricity Bill dated February 1, 2021 wherefrom the Alleged Demand emanates was served to the Appellant prior to the Transfer Date. Hence. the genesis of the Alleged Demand which also forms the basis for the claim in respect of the Alleged Demand and the Second Electricity Bills fly in the face of the clean slate principle. Notwithstanding its unsustainability from the touchstone of the IBC, the Electricity Bills are in and off itself arbitrary.

21. Para No. 33 of the Para-Wise Reply are a matter of record and do not warrant any response.

22. Para No. 34 of the Para-Wise Reply are misconceived and without any merit. It is denied that the Complainant or its authorized representative has undertaken to pay any unlawful dues, which are clearly barred by the clean slate principle. The Appellant reiterates that its only liability is to pay dues after it has taken control of the Appellant company, and by no means has the Appellant ever undertaken to pay dues which it was not legally obligated to pay. The Complainant has full protection under the IBC Code and by no stretch of interpretation can those be considered to

be waived. The entirety of the averment made by the Respondent in this regard is false. It is reiterated that the Alleged Demand pertains to a period prior to the CIRP Commencement Date and the Electricity Bill dated February 1, 2021 wherefrom the Alleged Demand emanates was served to the Appellant prior to the Transfer Date. Hence. the genesis of the Alleged Demand which also forms the basis for the claim in respect of the Alleged Demand and the Second Electricity Bills fly in the face of the clean slate principle. Notwithstanding its unsustainability from the touchstone of the IBC, the Electricity Bills are in and off itself arbitrary.

23. Para No. 35 of the Para-Wise Reply is denied as misleading. Clause 4.4 of the Resolution Plan were extracted by the Appellant to highlight that in cases of contractual arrangement whether they are statutory or otherwise, the Company under the present management is not liable for any claims, or demands not originally contemplated in the Resolution Plan, including but not limited to any demands prior to the CIRP Commencement Date.

24. Para No. 36 of the Para-Wise Reply are denied in toto. the Company has already cleared all dues arising after such transfer date and even thereafter on regular basis. Further, such undertaking, if any, wherein the consumer is made to sign on the dotted line under the apprehension that non-submission of the same may result in disconnection of electricity, ought not to be relied upon. It had already been stated in the letter dated 30.03.2023, found in Annexure A-29 of the Appeal (whose receipt has been duly acknowledged by the Respondent), that the said amounts were made in protest, and the Appellant has a firm and rightful belief that the Respondent is not owed such amounts.

25. Para No. 37 of the Para-Wise Reply have been misinterpreted by the Respondent. The Appellant is contending that the Electricity Bills which form a basis of claim under the IBC, is not owed to the Respondent. Further, it is submitted that an undertaking, if any, wherein the consumer is made to sign on the dotted line under the apprehension that non-submission of the same may result in disconnection of electricity, ought not to be relied upon. The Company is impugning only the Sundry Charges, which it believes are wrongly charged upon in the light of dues that arose years before the CIRP commenced.

    It is further submitted that if the Alleged Demand had not arisen, the Second Electricity Bill would not have been made the alleged demand. The Second Electricity Bill have been made in the form of arrears/outstanding dues allegedly emanating from the Alleged Demand in addition to applicable surcharges thereof with an arbitrary direction to pay the Alleged Arrears. Therefore, the amount in the second electricity bill is not owed to the Respondent.

26. Para No. 38 of the Para-Wise Reply are wrongful in law. It is a well settled principle of law that Statutory Dues, although they have their own category in the IBC, do form

a part of operational debt. The Appellant has only extracted and placed the excerpts for the convenience of this Hon'ble Ombudsman. The exclusion of the Respondents from the CIRP is only attributed to the fact that the Respondent was neglectful in the maintenance of records and did not sufficiently take reasonable steps to recover dues in time. The details of the same have already been elaborated above and are not reiterated for the sake of brevity.

27. Para No. 39-40 of the Para-Wise Reply are misleading and unsubstantiated. The Respondent has clearly failed to lead documentary evidence on why or how the origin of the Electricity Bills have arisen post-CIRP.

28. Para No. 40-49 of the Para-Wise Reply are misconceived and without any merit. It is denied that the Appellant or its authorized representative has undertaken to pay any unlawful dues, which are clearly barred by the clean slate principle. The Complainant reiterates that its only liability is to pay dues after it has taken control of the complainant company, and by no means has the Complainant ever undertaken to pay dues which it was not legally obligated to pay. The Complainant has full protection under the IBC Code and by no stretch of interpretation can those be considered to be waived. The entirety of the averment made by the Respondent in this regard is false. It is reiterated that the Alleged Demand pertains to a period prior to the CIRP Commencement Date and the Electricity Bill dated February 1, 2021 wherefrom the Alleged Demand emanates was served to the Appellant prior to the Transfer Date. Hence. the genesis of the Alleged Demand which also forms the basis for the claim in respect of the Alleged Demand and the Second Electricity Bills fly in the face of the clean slate principle. Notwithstanding its unsustainability from the touchstone of the IBC, the Electricity Bills are in and off itself arbitrary. The Respondent has clearly failed to lead documentary evidence on why or how the origin of the Electricity Bills have arisen post-CIRP.

29. Para No. 50 of the Para-Wise Reply is denied in toto. The Respondent was well within the knowledge that the Appellant, in apprehension of any untoward yet arbitrary and illegal disruption to its power supply had paid the dues under protest under Section 56 of the Electricity Act, given the warning issued in the Second Electricity Bill. This has been communicated to the Appellant vide Letter dated 30.03.2023. This letter has been received by the Respondent, as evident in Annexure A-29 of the Appeal.

    It is reiterated that the claims in the Electricity Bill pertains to the period years prior to the Commencement of the CIRP. Hence, section 32A of the IBC is duly attracted in these circumstances.

    It is also reiterated that no claim was submitted by the Respondent before the Resolution Professional in the CIRP. Hence, it cannot be expected of the Resolution Applicant to entertain any belated claims.

30. Para No. 51 of the Para-Wise Reply are misleading and unsubstantiated. The Respondent has clearly failed to lead documentary evidence on why or how the origin of the Electricity Bills have arisen post-CIRP.

31. Para No. 52 of the Para-Wise Reply are absolutely denied for being misleading. The details of the litigation have already been sufficiently elaborated in paragraph 61-62 of the Appeal, and are not repeated for the sake of brevity

32. Para No. 53-54 of the Para-Wise Reply are a matter of record and do not warrant any response

F. Hearing was held on 28.08.2025, as scheduled. Both the parties were present through Video Conferencing. During the hearing, respondent counsel submitted that they have received the rejoinder filed by the appellant's counsel yesterday i.e. on 27.08.2025 evening and needs two weeks' time to study the rejoinder and file the reply. Accordingly, respondent counsel is directed to submit the reply on the rejoinder with in two weeks with a copy to appellant's counsel and appellant counsel is directed to file the further rejoinder, if any, within a week thereafter.

Therefore, the case is adjourned and shall now be heard on 24.09.2025.

G. Hearing was held on 15.10.2025, as scheduled. Both the parties were physically present. Shri Saurabh Dalal advocate appeared on behalf of the appellant.

The parties were heard and the reason given by the appellant for condonation of delay have been considered by the forum and thus case has been admitted to address the grounds of the consumer.

After going through the content of the case the respondent and appellant are directed to submit the following documents five days prior to the next date of hearing.

(1) The respondent SDO/OP, S/Divn., Sohna Road, DHBVN are directed to provide the following documents in the matter:-

(i) The monthly ledger of the connection in the name of M/s Amtek Auto Ltd. bearing account no. DLS-35 and DSL-348 six months before the clubbing of the load to new account no. DLS -514 effected on 11.12.2012.

(ii) The monthly ledger of the connection DLS-514 from 31.12.2012 to 31.12.2022.

(iii) The audit report for charging of the FSA charges against the aforementioned connections.

(iv) The period for which the FSA charges are to be charged.

(v) Copy of the letter vide which the disputed bill was submitted under protest by the appellant in the ibid matter.

(2) The appellant is also required to submit the following documents in support to his claim as mentioned in the appeal:-

(a) Copy of the publication made in the newspaper for resolutions plan of M/S Amtek Auto Ltd.

(b) The memorandum of article of association of the new company i.e. Revent Precision Engineering Limited and resolution application submitted to DHBVN for change of name from M/s Amtek Auto Ltd. to Revent Precision Engineering Limited.

Appellant counsel has sought adjournment being not prepared for the case. His request has been considered and the case is adjourned for next date of hearing i.e. 06.11.2025.

H. On 05.12.2025, respondent SDO has submitted reply which is as under:-

"In reference interim order passed by Honble Electricity Ombudsman, Haryana on dated 15.10.2025 in appeal no-33 of 2025.

The point wise reply is as under:-

Point No.1. No monthly ledger before the clubbing of the load of account no. DLS-35 & DLS-348 for the period six months could not be provided due to old software (M/s Tech Mahindra) is not in process.

Point No.2. The monthly ledger of connection account no. DLS-514 from 31.12.2012. to 1.11.2015 cannot be provided due to old software is not in process monthly ledger from 1.11.2015 to 3.12.2022 is hereby attached.

Point No.3. There is no audit report however system generated copy showing outstanding Amount Rs. 3716493/- is attached.

Point No.4. The period for within the FSA charge are to charged could not be ascertained due to non availability of old data prior to 1.11.2015 relates to old software.

Pont No. 5. No such type of copy of letter vide which the disputed bill was submitted under protest by the appellant in the ibid matter.

This is for your kind information and necessary action please."

I. On 05.12.2025, appellant counsel has submitted an application under regulation 4.7 of the Haryana Electricity Regulatory Commission (Forum and Ombudsman) Regulations, 2020 on behalf of the appellant seeking permission to place documents on record incompliance with order dated 15.10.2025 along with documents forming part of CGRF record:-

1. The present appeal has been filed against the order dated 27.02.2025 as passed by the Corporate Forum for Redressal of Consumer Grievances ("CGRF"), Dakshin Haryana Bijli Vitran Nigam Hetri ("DHBVN"), Sector 16, IDC Area, Gurugram in case bearing Complaint No. 4108-R/2024 whereby the Forum has directed SDO to maintain status quo of Rs.37,93,493/- as per demand raised by him and held that the Company is liable to pay the due surcharge amount, as claims raised on 02.12.2020 and 30.12.2020 do not stand extinguished, as the same is ex facie barred by law and being in contravention of the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC 2016") along with the Electricity Act, 2003 ("the Act, 2003").
2. This Application is being filed on behalf of the Appellant in the above captioned matter under Regulation 4.7 of the Haryana Electricity Regulatory Commission (Forum and Ombudsman) Regulations, 2020, to place documents on record in

compliance with order dated 15.10.2025, along with documents forming part of CGRF record with respect to Complaint No. 4108- R/2024, with permission of this Hon'ble Electricity Ombudsman.

3. By the way of this Application, the Appellant craves leave of this Hon'ble Electricity Ombudsman to bring on record the documents substantially forming part of the record of the Forum, which are necessary and vital for the final and proper adjudication of the present appeal.
4. At the time of filing the present Appeal, the Appellant did not have access to certain documents or clear copies of certain documents which form part of the record before the CGRF in case bearing Complaint No. 4108-R/2024, but were not available with the Appellant Counsel at the time of filing of the present Appeal, and hence could not be placed on record earlier without there being any deliberate omission or delay on part of the Appellant. The Appellant thus applied for a certified copy of the complete record in order to produce it before this Hon'ble Electricity Ombudsman. These documents are as under:

(a) Representation / Complaint filed before the Ld. Corporate Forum for Redressal of Consumer Grievances dated 25.06.2024 in Case No. DH/CGRF No. 4108-R/2024 by the Company on 27.06.2024 along with a copy of Reply dated 28.08.2024 by Respondent SDO. A Copy of Representation / Complaint filed before the Ld. Corporate Forum for Redressal of Consumer Grievances dated 25.06.2024 in Case No. DH/CGRF No. 4108-R/2024 by the Company on 27.06.2024 along with a copy of Reply dated 28.08.2024 by Respondent SDO is attached herewith and marked "Annexure A-1 (colly)"

(b) Written Arguments/ Brief Notes dated 13.02.2025 on behalf of the Respondents/Sub Division Sohna Road, Gurgaon before the Ld. Corporate Forum for Redressal of Consumer Grievances in Case No. DH/CGRF No. 4108-R/2024 A Copy of Written Arguments/ Brief Notes dated 13.02.2025 on behalf of the Respondents/Sub Division Sohna Road, Gurgaon before the Ld. Corporate Forum for Redressal of Consumer Grievances in Case No. DH/CGRF No. 4108-R/2024 is attached herewith and marked "Annexure A-2"

(c) Reply dated 19.07.2022 and reply dated 07.12.2022 on behalf of SDO OP) S/Divn., S/Road DHBVN, Gurugram, of Complaint regarding billing problem of M/S Amtek Auto bearing account No.9506860000 case no. 4108/2022 A Copy of Reply dated 19.07.2022 along with annexures and reply dated 07.12.2022 on behalf of SDO (OP) S/Divn., S/Road DHBVN, Gurugram, of Complaint regarding billing problem of M/S Amtek Auto bearing account No.9506860000 case no. 4108/2022 along with relevant documents is attached herewith and marked "Annexure A-3 (colly)"

(d) The complaint being case No. 4108 of 2022 dated March 21, 2022 along with clear copy of the relevant documents annexed thereto. A Copy of the complaint being case No. 4108 of 2022 dated March 21, 2022 along with the relevant documents annexed thereto, is attached herewith and marked "Annexure A-4"

(e) The email dated March 21, 2023 issued by the Forum to the Appellant Company. A Copy of the email dated March 21, 2023 issued by the Forum to the Appellant Company is attached herewith and marked "Annexure A-5"

5. It is further submitted that vide order dated 15.10.2025, this Hon'ble Electricity Ombudsman directed the Appellant to file the following documents:

a. Memorandum of Association of Revent Precision Engineering Ltd. And resolution application dated submitted to DHBVN for change of name from M/s Amtek Auto Ltd. to Revent Precision Engineering Limited A Copy of Memorandum of Association of Revent Precision Engineering Ltd. and resolution application submitted to DHBVN for change of name from M/s Amtek Auto Ltd. to Revent Precision Engineering Limited is attached herewith and marked "Annexure A-6"

b. It is further submitted that vide order dated 15.10.2025, this Hon'ble Electricity Ombudsman also directed the Appellant to file publication made in the newspaper for resolution plan of M/S Amtek Auto Ltd. i.e. Form G issued by the Resolution Professional in the Corporate Insolvency Resolution Process of Amtek Auto Ltd. before the Ld. National Company Law Tribunal, Chandigarh ("NCLT, Chandigarh") C.P. (IB) (Ins.) No. 42 of 2017 ("CIRP"). However, this document is not presently available with the Appellant Company. The Appellant submits that the public announcement dated July 29, 2017 issued by the Resolution Professional ("RP") inviting claims from creditors of the

Corporate Debtor, Amtek Auto Ltd. along with order dated 09.07.2020 passed by the Ld. NCLT, Chandigarh for the approval of Resolution Plan, are already on record as Annexure A-4 and Annexure A-9 respectively of the above-captioned Appeal.

6. It is most humbly submitted that by the way of the present Application, the Appellant seeks to place on record the above-mentioned documents which are germane and vital for proper and effective adjudication of the matter. It would therefore be just, proper and in the interest of justice that the present Application be allowed, and if allowed, no prejudice whatsoever would be caused to the Respondents.
7. The present application is *bona fide* and filed in the interest of justice.

PRAYER

8. It is most respectfully prayed that this Hon'ble Court may graciously be pleased to:

a. to permit the Appellant to place on record documents forming part of the record of CGFR as specified in paragraph 4 of the present application; and
b. to permit the Appellant to place on record documents pursuant to order dated 15.10.2025 passed by this Hon'ble Electricity Ombudsman as specified in paragraph 5 of the present application.
c. to pass such other further relief/reliefs as this Hon'ble Court may deem fit, proper and necessary in the interest of justice and equity.

J. Hearing was held on 08.12.2025, as re-scheduled. Both the parties were physically present. At the very onset Electricity Ombudsman enquired the appellant about the publication made in the newspaper about the resolution plan for the Amtek Auto Ltd. and about the document confirming that the amount belongs to pre-CIRP period and further more that the amount of Rs. 51,51,470.67/- was deposited with the respondent DHBVN under protect.

In reply to the above-mentioned query the appellant counsel replied as under: -

1. The counsel for the appellant referred annexure A-9 page no. 177 of the appeal para-2 titled brief facts of CP No. 42 of 2017 (11th line) which is reproduced as under: -

   The public announcement was published on 29.07.2017 and committee of creditors (in short "committee of creditors) was constituted on 17.08.2017. The first meeting of the creditors was held on 22.08.2017 Shri Dinkar T. Venkatsubramanian, who is the interim resolution professional, was appointed as the resolution professionals on 22.08.2017. Two registered valuers were appointed on 01.08.2017 and 02.08.2017.

   The above proceedings recorded as part of the resolution plan was referred by the appellant counsel to substantiate that the publication about the resolution plan for the company M/s Amtek Auto Ltd. was published for information about the initiation of the CIRP proceedings in the newspapers as standard operating procedure in IBC proceedings.

2. In order to substantiate that the amount pertains to pre-CIRP period the appellant counsel referred to the annexure no. A-2 (page no. 79) wherein the amount of Rs. 37,16,493.00/- was raised by the respondent in the bill of 29th June, 2015. The same pertains to the account no. DLS-35 (2879611000) and Account no. DLS-514 (9506860000) that was also agreed upon by the commercial assistant Shri Pawan Kumar who was available during the hearing on behalf of the respondent department.

3. To substantiate that the amount of Rs. 51,51,470.67/- was deposited before the respondent department "under protest alongwith the bill for the month of March, 2023 against account no. 9506860000 to avoid any arbitratory power disconnection". The appellant counsel referred annexure A-28 of the appeal (page no. 454) wherein the application dated 30.03.2023 alongwith copy of the draft as annexure A-29 was referred.
4. The counsel for the respondent raised the contentions that the amount of 51,51,470.67/- was originally not raised before the CGRF, Gurugram. To this appellant counsel requested to refer the annexure A-1 of the additional document submitted wherein the point no. 3 of the reference itself mentioned about the copy of the electricity bill dated March 14, 2023.
5. The respondent counsel raised the contentions that the application was submitted to the Electricity Ombudsman after a delay of 83 days with mere reason about change of management which was objected by the appellant that the same has been considered by the Electricity Ombudsman while issue notice for motion.
6. At last the respondent counsel sought some time for submission of the short reply which was considered by Electricity Ombudsman and accordingly time period of seven days was considered and it was directed that the appellant will submit rejoinder for the same (if need be) within next two days and reserved the appeal for issuance of final order post submission of the final reply by the respondent/appellant as argument stands concluded.

   The appeal is reserved for final order after 18.12.2025.

K. On 16.12.2025 counsel for the respondent has submitted written note of arguments on behalf of the respondents which is as under:-

A. RELIEF SOUGHT BY APPELLANT:

i. To set aside the order dated 27.02.2025 passed by the Corporate Forum for Redressal of Consumer Grievances, DHBVN, Gurugram

ii. Seeking directions to Respondents to remit back the payment to the tune of Rs. 51,51,470.67/- deposited by the Appellant towards the alleged demand in dispute.

B. Disputed Bills (as clarified in Rejoinder) –

- A-21 dated 14.03.2023 showing outstanding arrears as Rs. 51,51,470.67
- A-14 dated 01.02.2021

C. SALIENT FACTS

S.No.	Particulars	Details
1.	09.07.2020	Resolution Plan was approved
2.	02.12.2020 (Annexure A-2)	Notice of the demand sent to Amtek Auto Ltd.
3.	30.12.2020 (Annexure A-2)	Reminder/Second notice sent to Amtek Auto Ltd.

4.	01.02.2021 (Annexure A-14)	Electricity Bill wherein disputed demand was charged
5.	21.03.2022 (Annexure A-17)	Appellant filed first complaint before CGRF regarding disputed demand of Rs.37,16,493/-
6.	01.11.2022	Amtek Auto Ltd. renamed as Revent Precision Engineering Ltd.
7.	13.02.2023 (Annexure A-20)	CGRF passed first order against Appellant
8.	21.03.2023	Appellant received the above CGRF order
9.	15.04.2023	Appellant filed writ petition before Hon'ble Punjab & Haryana High Court challenging CGRF order dated 13.02.2023
10.	14.03.2023 (Annexure A-21)	Second Electricity Bill
11.	12.09.2023 (Annexure R-1)	Appellant gave written voluntary undertaking to pay all prior period dues related to electricity
12.	30.04.2024 (Annexure A-32)	High Court disposed the writ petition and remanded matter to CGRF
13.	27.06.2024	Appellant filed detailed complaint before CGRF as per High Court remand
14.	27.02.2025 (Annexure A-1)	CGRF passed the second impugned order
15.	03.03.2025	Appellant received the impugned CGRF order (as admitted in Application for Condonation of Delay)
16.	25.06.2025	Appellant filed Appeal before Ombudsman along with Application for Condonation of Delay (delay of 83 days)

C. ARGUMENTS ON BEHALF OF THE RESPONDENTS

I. Relief Sought in Appeal was not raised in Complaint

1. That in the complaint filed before the Ld. CGRF by the Appellant dated 21.03.2022 (Annexure A-17 of the Appeal), the Appellant sought a waiver of charges amounting to Rs.37,16,493/- along with interest thereon. However, in the present Appeal, the Appellant is seeking a relief for remittance of an amount of Rs. 51,51,470.67 which was never raised by the Appellant in the original complaint before the Ld. CGRF.
2. In this regard, reliance is placed upon the judgment of Hon'ble Supreme Court in Rama Kt. Barman v. Md. Mahim Ali (2024) INSC 644 wherein the court observed that:

   > *It is well-settled principle of law that the Court cannot create any new case at the appellate stage for either of the parties, and the appellate court is supposed to decide the issues involved in the suit based on the pleadings of the parties*.

   Therefore, in view of the above, by no stretch of imagination the Appellant can now raise this issue for the first time in Appeal.

3. Further, in Mohan Kumar v. State of M.P., (2017) 4 SCC 92, the Hon'ble Supreme Court has categorically held that "*It also remains trite that an order of remand is not to be passed merely for the purpose of allowing a party to fill- up the lacuna in its case*." This reinforces the doctrine that the scope of remand is inherently limited and strictly confined to addressing the specific deficiencies identified by the appellate court in the original proceedings. Permitting such a course would amount to enabling a party to impermissibly "fill gaps," expand the dispute, or improve upon its earlier stand, which

the Hon'ble Supreme Court explicitly prohibits. The decision in *Mohan Kumar* thus squarely supports the proposition that remand proceedings cannot be converted into a second opportunity or a fresh forum for the claimant to reshape or enlarge its case.

II. Clean Slate Principle & Resolution Plan – Not Applicable

4. The principle of "clean slate" under Section 31 of the Insolvency and Bankruptcy Code (IBC), 2016, has been wrongly invoked by the Appellant in the instant case. The dispute qua the electricity bill bearing no. 950689356162 dated 01.02.2021 demand of Rs. 37,16,493/- towards Sundry Charges arose on 02.12.2020 and 30.12.2020 respectively. At that time, the Resolution Plan was duly prepared and approved. There was no dispute with respect to Alleged Demand of Rs. 37,16,493/- during the period when the claims were being dealt with under the Resolution Plan. The cause of action arose much later.
5. The Respondent (DHBVN) was not informed of initiation of CIRP proceedings. Even the Ld. Forum was kept in dark by the Appellants and the same has been observed by the Ld. CGRF while observing that the CIRP of the Amtek Auto ended on December 15, 2020 on approval of the resolution plan by the NCLT but the Complainant (Appellant herein) on 28.12.2022 only submitted before the Ld. Forum that since the company has already been listed before the NCLT for auction, it is very necessary to resolve this issue so that everything is clear at the time of auction. The Complainant (Appellant herein) kept the Forum in dark and hid the NCLT facts and RP order dated 15.12.2020 of NCLT. In view thereof, the claim did not form part of the CIRP or the Resolution Plan and cannot be said to be extinguished by it.
6. The Appellant cannot take advantage of its own concealment or omission. The clean slate principle applies only to claims *that existed and were capable of being filed* during CIRP and not to claims that arose afterwards.

III. Voluntary Undertaking by Appellant Post-Resolution Plan

7. The Appellant, post-approval of the resolution plan and change of management, executed a voluntary and unconditional undertaking dated 12.09.2023 (Annexure R-1), wherein the Appellant had categorically stated that the Appellant will pay all dues/energy charges, if any, which may come out later related to prior period from the date of change of name.The relevant portion of undertaking reads as follows:

> *"We will pay all dues/energy charges if any which may come out later related to the prior period from the date of change of name."*

The above-mentioned clear and unequivocal undertaking, made after the resolution plan, constitutes a voluntary waiver of any protection. By its conduct, the Appellant is now estopped from denying its liability and from invoking the clean slate principle or protections under IBC.

8. That the undertaking amounts to an express assumption of liability for any dues or charges emerging thereafter and, therefore, operate as a binding commitment

enforceable against the Appellant. Once such a representation has been made, the principle of estoppel by conduct squarely applies. The unconditional wording of the undertaking leaves no room for reinterpretation or retreat.

9. That by expressly agreeing to pay all prior-period dues that may arise, the Appellant has consciously waived the right to rely upon the "clean slate" doctrine or the discharge flowing from Section 31 of the IBC. Such waiver and assumption of liability, having been voluntarily undertaken after the change in management, is binding and prevents the Appellant from now disputing dues or invoking statutory shields that it has already contractually given up.
10. That the Appellant's present attempt to deny liability is therefore barred not only by its own unequivocal undertaking, but also by the settled principle that a party cannot approbate and reprobate in the same breath. Having accepted the benefit of the change of name and reconstitution pursuant to the resolution plan, while simultaneously undertaking to honour all emerging past dues, the Appellant cannot now seek to avoid the very liability it agreed to bear. The undertaking accordingly creates a self-imposed obligation and fully binds the Appellant, leaving no scope for reliance on IBC protections or the clean slate principle.

IV. Knowledge of Alleged Demand Prior to 2023

11. The Appellant has wrongly asserted in its Appeal that it became aware of the disputed bills only on 21.03.2023. In fact, the CIRP ended in 2020, and the Effective Date under the Resolution Plan was 08.12.2021. From this date onwards, the Resolution Applicant (Appellant herein) had complete control of the Amtek Auto Ltd. Thus, the Appellant was deemed to have knowledge of the disputed dues much earlier. Even otherwise, the Appellant filed a complaint before the CGRF on 21.03.2022 in relation to the disputed bills. Therefore, it is apparent from the above fact that the Appellant had knowledge of the said demand in 2022 only and after knowledge of the pending dues, the Appellant gave the afore-said undertaking to the Respondents.
12. The voluntary undertaking dated 12.09.2023, executed by the Appellant after taking over the management pursuant to the Resolution Plan, constitutes more than a mere acknowledgment of potential liability. It is an express, unqualified, and binding assumption of liability for any prior-period dues that might arise. The clause *"We will pay all dues/energy charges if any which may come out later related to the prior period from the date of change of name"* leaves no ambiguity, condition or reservation, and therefore amounts to a deliberate waiver by the Appellant of its right to challenge any such dues on statutory or other grounds. Having executed this undertaking, the Appellant is estopped under well-settled principles of contractual estoppel and approbation-reprobation from now denying liability or invoking protections (statutory or otherwise) under the Insolvency and Bankruptcy Code, 2016 (IBC), including the so-called "clean-slate" doctrine under Section 31.
13. The Appellant's present attempt to repudiate its own undertaking and to re-open the question of liabilities for a prior period which were consciously accepted to be

discharged, if they "*may come out later*" is legally untenable and contrary to principles of good faith, equity, and fair dealing. Such conduct constitutes approbation and reprobation, which courts consistently disallow. The fact that the undertaking was voluntary, unconditional and made after full knowledge of the facts, reinforces its binding effect. Granting the relief now sought by the Appellant refund of amount already deposited would amount to permitting a party to *resile* from an express commitment, which the law does not permit.

14. Moreover, the Appellant's own pleadings and conduct including its filing of a complaint before the CGRF on 21.03.2022 regarding the disputed dues demonstrate that the Appellant had full knowledge of the outstanding liabilities well before the undertaking (on 12.09.2023). The plea that it "*only became aware*" of the bills on 21.03.2023 is clearly a belated and untenable claim, inconsistent with the record. In such circumstances, the demand cannot be treated as a "*new surprise*" or a newly discovered liability; the undertaking was made with full notice, and the Appellant cannot now feign ignorance or attempt to escape the liability.
15. In light of the above, this Hon'ble Ombudsman should hold that the Appellant having voluntarily and unconditionally accepted to pay all prior-period dues is bound thereby, and cannot now seek refund or challenge. The Appeal therefore lacks any merit, and is based on hollow and contradictory contentions. For these reasons, the impugned CGRF order dated 27.02.2025 should be upheld in its entirety, and this Appeal ought to be dismissed with costs.

L. On 17.12.2025 counsel for the appellant has submitted reply on the written note of arguments submitted by respondents which is as under:-

At the outset, it is submitted that the written arguments filed by the Respondents pursuant to order dated 08.12.2025 passed by this Hon'ble Electricity Ombudsman, were not argued and raised before this Hon'ble Ombudsman when the matter was taken up for final hearing on 08.12.2025.

That the present reply is in supplement to the pleadings and submissions in final hearing made on behalf of the Appellant, and the note comprising of the list of dates and events and brief submissions along with judgments handed over to this Hon'ble Ombudsman in the course of final hearing on 08.12.2025, and the same are also annexed herewith as Annexure A-1.

PRELIMINARY SUBMISSIONS

I. <u>The Alleged Demand relates to a pre-CIRP period and as per the *clean slate principle* the Appellant Company under its present management is not liable to pay the Alleged Demand</u>

1. It is submitted that the 'Alleged Demand' of INR 37,16,493 /- raised wrongly vide Electricity Bill dated February 1, 2021 admittedly pertains to a period prior to *Corporate Insolvency Resolution Process* ('CIRP') *commencement date i.e. prior to July 24, 2017*. This is evident from the following:

i. Document being Electricity Bill generated by DHBVN for the consumer M/S Amtek Industries on June 29, 2015 *@pg 79 of the Appeal* indicating the "*Gross Amount*" of INR 37,16,493/- *payable after the due date inclusive of the* "*Arears Due*" at Sr. No. 17

amounting to INR 36,61,569.17/- and "*Surcharge on S O P" for late payment* at Sr. No. 21 amounting to INR 54,924/-. This document is annexed to the Notice dated 02.12.2020 *(Annx A-2)* sent by the Respondent itself, showing that the Alleged Demand pertained to a period prior to June, 2015, much before the CIRP commencement date.

ii. Document being *Reply dated 07.12.2022 by SDO, DHBVN of complaint regarding billing problem of M/S Amtek Auto bearing account No. 9506860000 case no. 4108/2022 @pg 67 of the Application on behalf of Appellant to place on Record Documents (Annx A-3 which formed part of the CGRF record),* which states:

> "…*The data prior to 2015 is not available on the system. The copy of bills/records which was provided by consumer was checked & found that an amounting to Rs.25,23,564/-was wrongly billed to the consumer on account of FSA for the period 14.12.2012 to 1.4.2013 due to PDCO before clubbing of load was late effected. …*
>
> *FSA Billed through System=2803960X0.90=2523564/-*
>
> *Surcharge was levied by system w.e.f. 1.6.2013 to 1.6.2015 & outstanding amount becomes RS. 37,16,493/- Later on this amount was debited in the new account No. 9506860000 vide SC&A R 62/33 R Dated 8.1.2021. …"*

2. This clearly indicates that the Alleged Demand pertains to the period 2012-2013, when an amount of INR 25,23,564/- was wrongly billed on account of Fuel Surcharge Adjustment (FSA) for the period 14.12.2012 to 01.04.2013, on which surcharge was subsequently levied leading to total amount of INR 37,16,493 /-.

   The calculations and electricity bills for the period 2012-2013 are available for easy reference of this Hon'ble Ombudsman *@pg 390-402 of the Appeal (Annx A-16)*

3. The relevant dates for ease of reference of this Court are as under: (*@pg22 of Appeal*)

Event	Date
CoC approved the resolution plan of Deccan Value Investors (DVI), the SRA, by a majority of 70.07 %.	February 07, 2020
CIRP Commencement Date	July 24, 2017
Resolution Plan Approval Date	July 9, 2020
Transfer Date	December 8, 2021

4. In light of the above, since the Alleged Demand pertains the period 2012 to 2013 and was carried forward in the subsequent bills, including the bill of the June 29, 2015 and subsequent bills, the same pertaining to a pre-CIRP period, any claim with respect to the same does not survive and is barred in terms of the *clean slate principle,* as has also been held by this Hon'ble Ombudsman in the backdrop of settled law in Micro Devices Pvt. Ltd. vs. DHBVNL and Ors., Appeal No. 19 of 2025 (10.09.2025), on page 69 of the judgment while deciding Issue (i), observing as under:

> *"The resolution plan approval on 09.06.2020 extinguished unprovided claims, including DHBVN's. In Ghanashyam Mishra (supra), the Supreme Court categorically held: "All claims including the claims by the Central Government, State Government or local authority, which are not a part of the resolution plan, shall stand extinguished and no person will be entitled to initiate or continue any proceedings in respect to a claim, which is not part of the resolution plan." The 2019 amendment to Section 31 was declaratory and retrospective, binding governments. Essar Steel (supra) elaborated the clean slate: "A successful resolution applicant cannot suddenly be faced with undecided claims after the resolution plan submitted by him has been accepted as this would amount to a hydra head popping up which would throw into uncertainty amounts payable by a prospective resolution applicant who successfully*

takes over the business of the corporate debtor." Noida SEZ (supra) applied this to override SEZ Act dues.

DHBVN's participation in CIRP without securing plan provision seals extinguishment. Venus RealCon (supra) directly applies: Supply Code cannot override IBC for extinguished dues. Telangana SSPDCL (supra), where the Court held: "The liability of previous electricity dues of the last owner can be recovered from the purchaser purchasing in an 'as is where is' basis," is distinguishable as no IBC resolution was involved; it dealt with auction under SARFAESI Act, 2002, without overriding non-obstante clause. Premises-based recovery cannot resurrect extinguished claims, as it would undermine IBC's revival ethos. Equity favors the appellant, an innocent landlord with no privity for dues. Thus, pre-CIRP/CIRP dues (approx. Rs. 5,80,72,783/-) cannot be demanded; finding in favor of appellant."

5. Further, the Electricity Bill dated February 1, 2021 raising the Alleged Demand was issued prior to the transfer date. That the management of the Company had not been transferred to the SRA / new management of the Company on the issuance of the alleged claim.

6. Hence, in terms of the *clean slate principle* (that inheres in the IBC) whereof no claim prior to the CIRP commencement date survives, the Company under its present management could not in any manner be liable to pay the Alleged Demand or the subsequent amount of INR 51,51,470.67/- towards alleged arrears/outstanding dues emanating from the Alleged Demand in addition to applicable surcharges raised vide Electricity Bill dated March 14, 2023.

II. The Respondents admittedly did not file any claim with the Resolution Professional qua the Alleged Demand despite Publication of Form A and Form G issued by the Resolution Professional in the CIRP of M/S Amtek Auto Ltd. in the manner prescribed under the IBC including newspaper publication

7. It is submitted that the Resolution Professional ('RP') *vide* a public announcement dated July 29, 2017 duly signed by the RP *(Annx A-4 @pg 92),* issued in accordance with the due procedure prescribed under the IBC, *including publication of the same in Economic Times and Navbharat Times Pan India Editions, along with publication on the Official Website of Insolvency and Bankruptcy Board of India ('IBBI'),* invited claims from the creditors of the Corporate Debtor and accordingly the claims were admitted/rejected by the RP in terms of the provisions of the IBC and as per the records of the Corporate Debtor.

A copy of the newspaper publication proof and publication on the official website of Insolvency and Bankruptcy Board of India of the public announcement dated July 29, 2017 for Amtek Auto Limited along with the signed copy by RP is annexed herewith as Annexure A-2.

8. *The publication of this public announcement on 29.07.2017 (Form A)* is also undisputedly recorded after complete and proper satisfaction of the adjudicating authority in the order dated July 9, 2020 passed by the Hon'ble National Company Law Tribunal ('NCLT') approving the Resolution Plan*, @pg 177-178 of the Appeal in Annx.A-9,* which order has attained finality, in the following terms:

"…Vide order dated 27.07.2017, passed in CP No.42/2017, the Adjudicating Authority appointed Shri Dinkar T. Venkatsubramanian as the Interim Resolution Professional. The public announcement was published on 29.07.2017 and Committee of Creditors (in short 'Committee of Creditors') was constituted on 17.08.2017. … Two Registered Valuers were appointed on 01.08.2017 and 02.08.2017. Invitation for expression of interest was issued on 30.08.2017. Vide order dated 17.01.2018, passed in CA No.8 of 2018, the period of CIRP was extended by 90 days. …"

9. This order dated July 9, 2020 passed by the NCLT also records that the *Invitation for expression of interest, i.e. Form G, was issued on 30.08.2017*. Pursuant to the queries raised by this Hon'ble Ombudsman vide order 15.10.2025, and also on 08.12.2025, calling upon the Appellant to produce a document in support of the publication made in the newspaper for resolution plan of M/S Amtek Auto Ltd, a copy of the newspaper publication proof of the Invitation for Submission of Resolution Process for Amtek Auto Limited along with the Invitation, i.e. Form G is annexed herewith as Annexure A-3.

10. Admittedly, DHBVN did not file any claim with the Resolution Professional qua the Alleged Demand in the manner prescribed under the IBC.

11. It is submitted that all claims, proceedings and liabilities against the Appellant, being beyond the ambit of the Resolution Plan, stand extinguished, and the Appellant Company being under the new management / Successful Resolution Applicant ('SRA') cannot be held liable for the same. This is because upon the affairs of the Corporate Debtor having been taken over by the new management pursuant to the approval of a resolution plan, past claims against the Corporate Debtor stand extinguished, which is the settled law in view of judgments as referred to in Annexure A-1.

III. <u>The undertaking is neither voluntary nor will dilute the binding nature of law and the Resolution Plan which binds all the stakeholders including the Respondents</u>

12. That the reliance by the Respondents and the CGRF on an alleged letter/undertaking dated 12.09.2023 is wholly misconceived. It is denied that the Appellant Company or its authorized representative has undertaken to pay any unlawful dues, which are clearly barred by the clean slate principle. The Appellant reiterates that its only liability is to pay dues after it has taken control of the Company, and by no means has the Appellant ever undertaken to pay dues which it was not legally obligated to pay. The Appellant has full protection under the IBC Code and by no stretch of interpretation can those be considered to be waived. The entirety of the averment made by the Respondent in this regard is false. It is reiterated that the Alleged Demand pertains to a period prior to the CIRP Commencement Date and the Electricity Bill dated February 1, 2021 wherefrom the Alleged Demand emanates was served to the Complainant prior to the Transfer Date. Hence, the genesis of the Alleged Demand, which also forms the basis for the claim in respect of the Alleged Demand and the Second Electricity Bill are barred by the clean slate principle.

13. Further, this alleged undertaking dated 12.09.2023 is after the Appellant Company already deposited the Alleged Arrears with DHBVN in protest under Section 56 of the Act *vide* demand draft bearing number 907388 dated March 30, 2023 issued through IndusInd Bank. *(Annx A-28 and A-29 @pg 454-458 and 459-461 respectively of the Appeal)*

14. That the Appellant Company has already cleared all dues arising after the transfer date and even thereafter on regular basis. Further, such undertaking, if any, wherein the consumer is made to sign on the dotted line under the apprehension that non-submission of the same may result in disconnection of electricity, ought not to be relied upon.

PARA WISE REPLY TO THE ARGUMENTS ON BEHALF OF THE RESPONDENTS

15. That the contents of Para 1 are absolutely denied for being misleading. It is submitted that the original complaint was filed on 21.03.2022 whereas the subsequent amount of INR 51,51,470.67/- towards alleged arrears/outstanding dues, <u>emanating from *the original Alleged Demand* of INR 37,16,493 /-, with addition of applicable surcharges thereof</u>, was raised vide Electricity Bill <u>dated March 14, 2023, *only after the CGRF passed the order dated 13.02.2023 in Complaint Case No.4108/2022*,</u> with the

Complainant/Appellant Company notably not being aware of passing of any such order until March 21, 2023, when the Company was served a copy of the said order. Despite participating in the proceedings and assisting the Forum during the course of proceedings emanating from the Complaint, the Company was not informed about any order disposing off the Complaint.

Aggrieved thereby, the company invoked the writ jurisdiction of the Hon'ble Punjab and Haryana High Court and vide order dated 30.04.2024 *(Annx A-32 @pg 464-465 of the appeal)* in CWP-7818-2023 (O&M), the Hon'ble High Court disposed of the petition by setting aside the order dated 13.02.2023 and remanded the case back to the CGRF Forum for a fresh decision in accordance with law after affording opportunity to the respective parties, also recording the instructions issued by the Superintending Engineer (OP) Circle-II, DHBVN, Gurugram, *vide* memo No. CH-1988/CS-30/G-2 dated April 29, 2024 to his counsel regarding them having no objections to the same.

It is further clarified that on remand, the Appellant Company in the Complaint/ Representation made by it before the Forum in Complaint No. 4108-R/2024 impugned the Alleged Demand vide both the Electricity Bills including the Second Electricity Bill of March 14, 2023 (see *Reference point no.3 @pg 6 of Annx A-1 of the Application on behalf of Appellant to place on Record Documents part of the CGRF record),* seeking remittance of the payment deposited by the Company under protest towards the Alleged Demand raised via both the Electricity Bills.

It is submitted that the grievance as to the subsequent amount of INR 51,51,470.67/- towards alleged arrears/outstanding dues, raised vide Electricity Bill dated March 14, 2023, is not a new case set up by the Appellant Company before the Forum because this amount is emanating from *the original Alleged Demand* of INR 37,16,493 /-, with addition of applicable surcharges thereof.

Further, the Respondents were also given proper opportunity to file a reply to the said Representation of the Company on remand, however no such objection was ever taken by the Respondents in their pleadings before the Forum or before this Hon'ble Ombudsman, until now, when for the first time after the stage of final arguments, such an argument is taken.

16. That the contents of Para 2 are denied in absolute as the same are not applicable to the present case. In the present case, as highlighted above, all the reliefs were duly claimed by the Company and all arguments raised in the pleadings before the CGRF Forum, with the Respondents being given the opportunity of responding to these pleadings, adducing evidence and being heard before the CGRF as to the same. The facts of the present case stand distinguished from *Rama Kt. Barman v. Md. Mahim Ali (2024) INSC 644*, wherein the High Court framed additional questions of law which were neither raised before trial court or appellate court, and none of the parties was given any opportunity of leading evidence on the said issues.

17. That the contents of Para 3 are denied in absolute as being wrong and incorrectly stated. It is nowhere suggested in *Mohan Kumar v. State of M.P., (2017) 4 SCC 92* that "It also remains trite that an order of remand is not to be passed merely for the purpose of allowing a party to fill-up the lacuna in its case." To the contrary, in *Mohan Kumar (supra)* it was held as under:

> *"20. In other words, the High Court having held that the plaintiff was not able to prove his title to the land in the suit due to non-examination of his vendor, all that the High Court, in such circumstances, should have done was to remand the case to the trial court by affording an opportunity to the appellant to prove his case (title to the land)*

and adduce proper evidence in addition to what he had already adduced. This, the High Court could do by taking recourse to powers under Order 41 Rule 23-A CPC."

It is absolutely denied that on remand, any attempt was made by the Appellant Company to reshape or enlarge its case. The basis of the pleadings of the Appellant Company was simply the grievance and complaint raised originally before the Forum.

18. That the contents of Para 4-6 are absolutely denied as being wrong and misleading. It is reiterated that the Alleged Demand in respect of a period prior to January, 2013 pertains to a pre-CIRP Commencement Date of *July 24, 2017*. That no dues/energy charges at all accrue towards the Company in the first place, prior to the transfer date of December 8, 2021 in favour of the present management. Any concealment or omission on part of the Appellant Company is absolutely denied. The Public Notice for invitation of claims and for the resolution plan was duly issued and published as per provisions of the IBC. The Respondents cannot sleep on their rights and later put the blame on the Appellant for their own neglectful conduct. These submissions be read together with the preliminary submissions as aforementioned under the first two heads in reply to the paragraphs under reply.
19. That the contents of Para 7-10 are absolutely denied as being wrong and misleading. It is submitted that the undertaking dated 12.09.2023 is neither voluntary nor will dilute the binding nature of law and the Resolution Plan which binds all the stakeholders including the Respondents. That the reliance placed by the Respondents and the CGRF on the alleged letter/undertaking, which is of a period post the deposit of the Alleged Demand made by the Appellant under protest in March 30, 2023, is wholly misconceived, and in the face of the *clean slate principle*. It is absolutely denied that the Appellant Company has anywhere made any attempt to approbate and reprobate in the same breath. These submissions be read together with the preliminary submissions as aforementioned under the third head in reply to the paragraphs under reply.

20. That the contents of Para 11-15 are absolutely denied as being wrong and misleading. It is submitted that the Complaint was being pursued by the Implementation and Monitoring Committee initially and the Company under the present management, being separate from the Committee, was not looking into and engaging with belated claims not forming part of the Resolution Plan as that of the Respondent. After the dissolution of the Implementation and Monitoring Committee and the transfer of the Company to the new management of the SRA, the present management took complete charge, and on becoming aware of the disputed bills, pursued the present proceedings bona fide before the CGRF, also depositing the disputed amount under protest in March 30, 2023. It is again submitted that the Respondents have failed to submit their 'claim' before the RP in the CIRP process of the Company, which if would have been done timely, the same would have been appropriately dealt with in the Resolution Plan. The Respondents, having themselves acted in an unlawful manner, and raising belated claims, cannot bestow any fault upon the Appellant. These submissions be read together with the submissions as aforementioned in reply to the paragraphs under reply.

It is thus prayed that the order dated 27.02.2025 passed by the CGRF Forum in Complaint No. 4108-R/2024 be set aside and the Respondents be directed to remit back the payment to the tune of Rs.51,51,470.67/- deposited by the Company under protest, along with interest thereon at the rate of 18% p.a. from the date of deposit i.e. 30.03.2023 till the date of realisation and the cost of litigation, absolving the Appellant Company from the Alleged Demand raised *vide* the Electricity Bills.

Decision

This appeal has been filed under Section 42(6) of the Electricity Act, 2003 read with Regulations 2.36 and 3.16 of the Haryana Electricity Regulatory Commission (Forum and Ombudsman) Regulations, 2020, read with Haryana Electricity Regulatory Commission (Forum and Ombudsman) (1st Amendment) Regulations, 2022, against the order dated 27.02.2025 passed by the Corporate Forum for Redressal of Consumer Grievances, Dakshin Haryana Bijli Vitran Nigam (DHBVN), Hetri, Sector 16, IDC Area, Gurugram, in Complaint No. 4108-R/2024. The appellant challenges the Forum's direction to maintain status quo on the demand of Rs. 37,93,493/- (including surcharges) and its finding that the appellant is liable for the said amount, which pertains to pre-CIRP arrears raised vide demands dated 02.12.2020 and 30.12.2020, and subsequently reflected in electricity bills dated 01.02.2021 (Rs. 37,16,493/-) and 14.03.2023 (Rs. 51,51,470.67/- including surcharges).

The appellant contends that the demands are extinguished under the Insolvency and Bankruptcy Code, 2016 (IBC), as they relate to the pre-CIRP period of the erstwhile M/s Amtek Auto Ltd., and the approved resolution plan provides a clean slate to the appellant under new management. The respondents oppose the appeal, relying on an alleged voluntary undertaking dated 12.09.2023 by the appellant to pay prior-period dues, and asserting that the demands arose post-resolution plan approval and were not part of the CIRP claims.

Hearings were held on 15.10.2025 and 08.12.2025. Pursuant to the interim order dated 08.12.2025, the respondents submitted written arguments on 16.12.2025, and the appellant filed a rejoinder on 17.12.2025. Arguments concluded, and the appeal was reserved for final order after 18.12.2025. Having perused the appeal, documents on record, interim order dated 08.12.2025, written submissions, and relevant provisions of the IBC, 2016, the matter is decided as under:

Brief Facts

1. The appellant, formerly M/s Amtek Auto Ltd., underwent Corporate Insolvency Resolution Process (CIRP) under the IBC, 2016, commencing on 24.07.2017 (CIRP Commencement Date) vide order of the National Company Law Tribunal (NCLT), Chandigarh Bench, in CP (IB) No. 42 of 2017. The resolution plan was approved by the NCLT on 09.07.2020, with the transfer of control to the Successful Resolution Applicant (SRA) occurring on 08.12.2021 (Transfer Date). The company was renamed Revent Precision Engineering Limited on 01.11.2022.
2. The disputed demand amounting to Rs. 37,16,493/- has its origin in the bill of June, 2015 (as per electricity bill dated 29.06.2015 for Account Nos. DLS-35 (2879611000) and DLS-514 (9506860000)) mentioned under the heading arrear dues pertaining to Fuel Surcharge Adjustment (FSA). The respondent SDO in his reply submitted vide memo no. 1049 dated 05.12.2025 have failed miserably to establish the reason for claim of Rs. 37,16,493/- whereas the appellant in his appeal have mentioned categorically that amount of Rs. 37,16,493/- includes initial amount of Rs. 25,23,564/- with surcharge thereof on the FSA adjustment pertaining to period from 14.12.2012 to 01.04.2013. However, the respondent SDO has supplied a snapshot of the ledger in (point no. iii of his reply bearing memo no. 1049 dated 05.12.2025) wherein Rs. 25,23,564/- has been debited to the account vide sundry dated 01.06.2013. The documents rendered both by the respondent and the appellant are sufficient to prove that the amount of Rs. 37,16,493/- pertains to fuel surcharge adjustment and is a pre-CIRP due. The respondent DHBVN though have charged the sundry for FSA in June, 2013 could not recover it upto 01.02.2021 due to the reason best known to the respondent.

   Therefore, it is beyond reasonable doubt that amount was again raised (by way of notice issued by the respondent department vide memo no. 1194 dated 02.12.2020) and posted as sundry charges in the bill dated 01.02.2021 and further escalated to Rs.51,51,470.67/- (including surcharges) in the bill dated 14.03.2023.

3. The appellant deposited Rs. 51,51,470.67/- under protest on 30.03.2023 via demand draft No. 907388 to avoid disconnection, as evidenced by Annexure A-28 and A-29 of the appeal.
4. The Corporate Forum for Redressal of Consumer Grievances (CGRF) upheld the demands on 27.02.2025, holding them not extinguished under the IBC.

Issues for Determination

The core issues are:

(i) Whether the disputed demands, pertaining to the pre-CIRP period, stand extinguished under the IBC, 2016?
(ii) Whether the respondents' contentions regarding non-inclusion of the demands in the original complaint, delay in appeal, lack of notice of CIRP, and the undertaking dated 12.09.2023 override the clean slate principle?
(iii) Whether the appellant is entitled to adjustment/refund of the deposited amount?

Findings and Analysis

Issue (i): Extinguishment of Pre-CIRP Claims under IBC

Issue (i): Extinguishment of Pre-CIRP Claims under IBC The disputed amount undisputedly pertains to the period 2012-2013 (pre-CIRP), as confirmed by the respondents' own earlier reply dated 07.12.2022, the electricity bill dated 29.06.2015, and now further corroborated by their latest reply wherein they admit inability to provide monthly ledgers prior to 01.11.2015 due to the old software being decommissioned and have only attached ledgers from 01.11.2015 onwards along with a system-generated outstanding of Rs. 37,16,493/-. During the hearing on 08.12.2025, the respondents' commercial assistant, Shri Pawan Kumar, also confirmed the amount relates to pre-2015 accounts DLS-35 and DLS-514.

Under Section 31(1) of the IBC, 2016, an approved resolution plan is binding on all stakeholders, including creditors, and extinguishes all claims not provided for in the plan. The exact text of Section 31(1) provides:

> *"(1) If the Adjudicating Authority is satisfied that the resolution plan as approved by the committee of creditors under sub-section (4) of section 30 meets the requirements as referred to in sub-section (2) of section 30, it shall by order approve the resolution plan which shall be binding on the corporate debtor and its employees, members, creditors, including the Central Government, any State Government or any local authority to whom a debt in respect of the payment of dues arising under any law for the time being in force, such as authorities to whom statutory dues are owed, guarantors and other stakeholders involved in the resolution plan."*

This binding effect ensures that the successful resolution applicant starts running the business of the corporate debtor on a fresh slate.

The Supreme Court in *Ghanashyam Mishra and Sons Pvt. Ltd. v. Edelweiss Asset Reconstruction Co. Ltd.* (2021) 9 SCC 657 held that all claims, including those of statutory authorities like governments or utilities, not forming part of the approved resolution plan, stand extinguished. The Court emphasized the "clean slate" principle:

> *"A successful resolution applicant cannot suddenly be faced with undecided claims after the resolution plan submitted by him has been accepted as this would amount to a hydra head popping up which would throw into uncertainty amounts payable by a prospective resolution applicant who successfully takes over the business of the corporate debtor."*

This was reiterated in *Committee of Creditors of Essar Steel India Ltd. v. Satish Kumar Gupta* (2020) 8 SCC 531 and *Paschimanchal Vidyut Vitran Nigam Ltd. v. Raman Ispat*

Pvt. Ltd. (2023) 10 SCC 60, where electricity dues prior to resolution plan approval were held extinguished.

In the instant case, the respondents did not file any claim during the CIRP despite the public announcement under Section 15 of the IBC, 2016, which states:

> *"(1) The public announcement of the corporate insolvency resolution process under the order referred to in section 13 shall contain the following information, namely: (a) name and address of corporate debtor under the corporate insolvency resolution process; (b) name of the authority with which the corporate debtor is incorporated or registered; (c) the last date for submission of claims; (d) details of the interim resolution professional who shall be vested with the management of the corporate debtor and be responsible for receiving claims; (e) penalties for false or misleading claims; and (f) the date on which the corporate insolvency resolution process shall close, which shall be the two hundred and seventieth day from the date of the admission of the application under sections 7, 9 or section 10, as the case may be. (2) The public announcement under this section shall be made in such manner as may be specified."*

The respondents did not submit any claim during CIRP despite due public announcement published on 29.07.2017 in leading newspapers and on the IBBI website (evidenced by Annexures in rejoinder). Their latest reply does not produce any evidence contradicting the pre-CIRP origin of the demand or showing that a claim was filed during CIRP. The inability to provide pre-2015 ledgers and FSA charge period details further reinforces that the demand crystallised prior to CIRP and stands extinguished post plan approval on 09.07.2020. Section 238 IBC overrides any inconsistent provision in the Electricity Act, 2003.

> *"(1) The Adjudicating Authority, after admission of the application under section 7 or section 9 or section 10, shall, by an order— (a) declare a moratorium for the purposes referred to in section 14; (b) cause a public announcement of the initiation of corporate insolvency resolution process and call for the submission of claims under section 15; and (c) appoint an interim resolution professional in the manner as laid down in section 16."*

The respondents' contention that they detected the shortfall in May 2020 (during moratorium under Section 14 of IBC) but failed to recover it as operational expenses is untenable. Section 14(1) of the IBC, 2016 provides:

> *"(1) Subject to provisions of sub-sections (2) and (3), on the insolvency commencement date, the Adjudicating Authority shall by order declare moratorium for prohibiting all of the following, namely:— (a) the institution of suits or continuation of pending suits or proceedings against the corporate debtor including execution of any judgment, decree or order in any court of law, tribunal, arbitration panel or other authority; (b) transferring, encumbering, alienating or disposing of by the corporate debtor any of its assets or any legal right or beneficial interest therein; (c) any action to foreclose, recover or enforce any security interest created by the corporate debtor in respect of its property including any action under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (54 of 2002); (d) the recovery of any property by an owner or lessor where such property is occupied by or in the possession of the corporate debtor."*

However, Section 14(2) ensures essential services like electricity continue:

> *"The supply of essential goods or services to the corporate debtor as may be specified shall not be terminated or suspended or interrupted during moratorium period."*

The respondents, as an operational creditor, could have claimed during CIRP but did not. Their failure cannot resurrect extinguished claims post-resolution plan approval on 09.07.2020. The clean slate applies, and the demands stand extinguished.

Furthermore, Section 238 of the IBC, 2016 overrides inconsistent provisions in other laws, including the Electricity Act, 2003:

> *"The provisions of this Code shall have effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force or any instrument having effect by virtue of any such law."*

This reinforces that pre-CIRP electricity dues cannot be recovered post-approval.

This aligns with this Ombudsman's ruling in *Micro Devices Pvt. Ltd. v. DHBVNL* (Appeal No. 19 of 2025, dated 10.09.2025), where pre-CIRP electricity dues were held non-recoverable, overriding the Haryana Electricity Supply Code.

Issue (ii): Respondents' Contentions

The respondents' written arguments dated 16.12.2025 reiterate points already addressed in the interim order dated 08.12.2025 and do not hold merit:

- Relief not raised in original complaint: The original complaint dated 21.03.2022 sought waiver of Rs. 37,16,493/- plus interest. The escalated amount of Rs. 51,51,470.67/- (bill dated 14.03.2023) emanates from the same demand and was explicitly referenced in the remanded complaint (Reference Point No. 3, Annexure A-1 of additional documents). The interim order noted this, and the respondents had opportunity to respond before CGRF. Reliance on *Rama Kt. Barman v. Md. Mahim Ali* (2024) INSC 644 is misplaced, as no new case was created here; the relief flows from the original grievance. The appellant's rejoinder counters this by emphasizing that the escalated amount is merely the original demand plus surcharges, not a new claim.
- Delay in appeal (83 days): Condonation was considered while issuing notice of motion and recorded in the interim order. The change in management post-resolution plan justified the delay, as evidenced by the Transfer Date of 08.12.2021 and the appellant's submissions.
- Amount deposited under protest: The interim order confirms the deposit of Rs. 51,51,470.67/- on 30.03.2023 under protest (Annexure A-28/A-29), to avoid disconnection, as per Section 56 of the Electricity Act, 2003. The respondents' claim that it excludes interest is irrelevant, as the entire demand is extinguished under IBC's clean slate principle. The appellant's counsel substantiated this during the 08.12.2025 hearing by referencing the 2015 bill, confirming pre-CIRP origin.
- Lack of notice of IBC proceedings: This does not hold, as proceedings were initiated and publicized as per IBC provisions (Sections 13 and 15). Newspaper publications suffice as constructive notice; actual notice is not required. The respondents' negligence in not filing claims cannot prejudice the appellant. The appellant's rejoinder and Annexure A-2/A-3 provide evidence of publications in leading newspapers, countering any allegation of concealment.
- Undertaking dated 12.09.2023: This post-dates the deposit under protest (30.03.2023) and the Transfer Date (08.12.2021). It is not voluntary but appears coerced under threat of disconnection or denial of name change. Even otherwise, it cannot override the statutory binding effect of the resolution plan under Section 31(1) IBC or the clean slate principle. A private undertaking cannot resurrect extinguished statutory claims, as held in *Ghanashyam Mishra* (supra). The appellant's rejoinder clarifies it only covers post-Transfer Date dues, not pre-CIRP liabilities. Reliance on estoppel is misplaced, as the appellant has consistently denied liability for extinguished claims, supported by evidence of pre-CIRP billing.

These contentions are afterthoughts and fail against the overriding non-obstante clause in Section 238 of IBC, which prevails over the Electricity Act, 2003. The appellant's evidence, including the 2015 bill and NCLT order, effectively counters the respondents' claims.

Issue (iii): Adjustment/Refund

The demands being extinguished, the appellant is entitled to adjustment of the deposited amount (Rs. 51,51,470.67/-) in future bills. If the amount exceeds monthly bills, it shall be carried forward to subsequent bills. No interest is awarded, as the deposit was under protest and the matter resolved expeditiously.

Order

After hearing both the parties and going through the record made available on file. The order dated 27.02.2025 of the CGRF is set aside. The respondents are directed to:

1. Treat the demands of Rs. 37,93,493/- (including surcharges) as extinguished under the IBC, 2016.
2. Adjust the deposited amount of Rs. 51,51,470.67/- in the appellant's next electricity bills. If the amount exceeds monthly bills, it shall be carried forward to subsequent bills. Compliance within 30 days, with report to this office.

The instant appeal is disposed of accordingly.

Both the parties to bear their own costs. File may be consigned to record.

Given under my hand on 22th December 2025.

Sd/-
(Rakesh Kumar Khanna)
Electricity Ombudsman, Haryana

Dated:22.12.2025

CC-

Memo. No.2391/HERC/EO/Appeal No. 33/2025 Dated: 22.12.2025

To

1. Revent Precision Engineering Limited, (Formerly Known as M/s Amtek Auto Ltd.), Unit II Begumpur Khataula, P.O.-Khandsa, Gurugram-122004 (Email saurabhdalal79@gmail.com)
2. The Managing Director, DHBVN, Hisar (Email md@dhbvn.org.in).
3. Legal Remembrancer, Haryana Power Utilities, Panchkula (Email lr@hvpn.org.in).
4. The Chief Engineer Operation, DHBVN, Delhi(Email ceopdelhi@dhbvn.org.in).
5. Superintending Engineer/OP Circle, Gurugram-II, HVPNL Complex, Near Police Line, Mehrauli Road, Gurugram-122001 (Email seop2gurugram@dhbvn.org.in)
6. The XEN OP Division, Badshahpur, DHBVN, Gurugram (Email xenopbadshahpur@dhbvn.org.in).
7. SDO/OP, Sub Divn. Sohna Road, DHBVN, Gurugram (Email sdoopsohnaroad@dhbvn.org.in)

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