

**IN THE NATIONAL COMPANY LAW TRIBUNAL: CHANDIGARH**  
***(through Hybrid Mode)***  
**COURT-I**

Item No. 5

IA Nos. 1499/2022, 676/2021, 86/2024  
In  
CP (IB) No. 138/Chd/Hry/2019  
(Admitted)

**IN THE MATTER OF:**

E2E Telelink India Pvt. Ltd.

...Petitioner/ Operational Creditor

Vs.

Cambridge Energy Resources Pvt. Ltd.

...Respondent/ Corporate Debtor

**Under Section:** 9, 31, 66(1), IBC, 2016

**Order delivered on 15.04.2024**

**CORAM:**

**SH. L. N. GUPTA**  
**HON'BLE MEMBER (T)**

**SH. HARNAM SINGH THAKUR**  
**HON'BLE MEMBER (J)**

**PRESENT:**

For the RP in IA Nos. 1499/2022 :  
676/2021, 86/2024

Mr. Mast Ram Chechi, PCS  
Mr. Vekas Kumar Garg, RP in person.

For the Resolution Applicant in :  
IA No 1499/2022, 676/2021,86/2024

Dr. Rajansh Thukral, Advocate  
Mr. Sidharth Thukral, Advocate

For the Applicant in IA 86/2024 :

Ms. Ankita Malhotra, Advocate

For the Respondent No. 1  
in IA 676/2021 :

Mr. Rakesh Kumar, Advcoate

**ORDER**

**IA No. 86/2024**

This is an application filed by the EPFO Department seeking directions to the RP to accept the claim dated 02.07.2021 filed by the Applicant with a delay of 77 days

and release the payment as mentioned in the claim form. Learned counsel for the applicant submits that they seek condonation of delay in filing the claim for an amount of Rs. 8,63,724/- only. The delay is condoned. At this stage, learned counsels appearing for the Resolution Professional as well as SRA are ad idem that the SRA has already given an affidavit vide Diary No. 2811/13 dated 08.08.2023 undertaking to pay the entire dues of EPFO Department. In view of the statement made by Ld. counsels for the RP as well as SRA, IA No. 86/2024 is **disposed of** and the order regarding the payment of EPFO dues will be dealt with while dealing with the application for approval of resolution plan.

### **IA No. 676/2021**

This is an application filed by the RP for fraudulent transactions under Section 66 of the Code. From the memo of parties, it appears that there are four respondents. The learned counsel for the RP as well as the DMS team confirms that the reply of only respondent no. 1 is on record. Reply of Respondent Nos. 2, 3 and 4 have not been filed despite opportunities. In the wake, Respondent Nos. 2, 3 and 4 are proceeded ex-parte.

Heard the learned PCS for the RP. During the course of hearing, we found that the specific details involving the amount of Rs. 28.21 Crores in fraudulent transactions are not available on record. He relied upon the Forensic Audit Report for the parties regarding the fraudulent transactions listed in the application. He undertakes to file specific details of the amount involved in fraudulent transactions along with the dates and the parties, with whom the respondents entered into the fraudulent transactions within seven days for each of the item. Learned counsel for the Respondent No. 1 submits that this is a speculative application devoid of any merit and he further states that the sole

Financial Creditor i.e. IREDA has already approved the plan. Learned counsel for the Respondent No. 1 is also directed to file a short note regarding the sale of solar panels and other related articles within one week with a copy in advance to the counsel opposite.

List on 08.05.2024.

**IA No. 1499/2022**

List on 8.05.2024.

**-sd-  
(L. N. GUPTA)  
MEMBER (T)**

**-sd-  
(HARNAM SINGH THAKUR)  
MEMBER (J)**

SM