



payable by the Respondent No.1 to the applicant. The counsel appearing for the Interim Resolution Professional submits that INR 44,69,457/- ((Rupees Forty-Four Lakhs Sixty-Nine Thousand Four Hundred and Fifty-Seven only) has already been paid hence, the IRP is not pressing prayer 'a' and prayer 'b'. As regards prayer 'c' of the present application is concerned, this pertains to deposit of the appropriate TDS amounts. Since the Corporate Debtor is already out of rigour of the CIRP this prayer 'c' and 'd' will not survive. As regard prayer 'e', the counsel for the IRP is present and submits that as on date there is no proceeding started or no prosecution is launched against the IRP. Hence, since the Corporate Debtor is already out of rigour of the CIRP, therefore, there is no question of launching any prosecution by the Promoter Director against the erstwhile IRP. The Corporate Debtor is barred from taking any action against the IRP. As regards the interregnum period when the company was under CIRP, the RP has incurred some expenses which has been taken out of the fund of the Corporate Debtor that was to the tune of Rs.9,07,842/. Subsequently, that amount was paid by the Financial Creditor hence, the amount which has already been paid by Financial Creditor and the amount which has been taken by the IRP from the kitty of the Corporate Debtor needs to be refunded back to the Corporate Debtors kitty.

The Counsel for the IRP submits and undertakes that the said amount shall be refunded to the kitty of the Corporate Debtor on or before 23.01.2023. With the aforesaid observation **IA.No.2256/2021 is allowed and disposed of.**

**Sd/-**  
**SHYAM BABU GAUTAM**  
**Member (Technical)**

Jagdish

**Sd/-**  
**JUSTICE P. N. DESHMUKH**  
**Member (Judicial)**