

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Company Appeal (AT) (Insolvency) No. 100 of 2024

[Arising out of order dated 21.11.2023 passed by the Adjudicating Authority, National Company Law Tribunal, New Delhi Bench - II in IA No.3594/2022 of CP (IB) No. 1397(PB)/2019]

IN THE MATTER OF:

Mr. Umesh Kumar
B-22, Sector-72,
Noida, Uttar Pradesh

...Appellant

Versus

Mr. Narendra Kumar Sharma,
Insolvency Resolution Professional of
Indirapuram Habitat Centre Pvt. Ltd.
At M/s NK Associates,
112A, Udyog Vihar, Phase-V,
Gurgaon

...Respondent

Present:

Appellant: **Ms. Nattasha Garg, Mr. Thakur Ankit Singh, Mr. Srikant Singh, Ms. Shristy Singh, Advocates.**

Respondent: **Mr. Sumesh Dhawan, Mr. Praful Jindal, Mr. Shaurya Shyam, Advocates along with Mr. N.K. Sharma, RP.**

J U D G M E N T

[Per: Barun Mitra, Member (Technical)]

The present appeal filed under Section 61 of Insolvency and Bankruptcy Code, 2016 (“IBC” in short) by the Appellant arises out of the Order dated

21.11.2023 (hereinafter referred to as “**Impugned Order**”) passed by the Adjudicating Authority (National Company Law Tribunal, New Delhi Bench - II) in IA No.3594/2022 of CP (IB) No.1397(PB)/2019. By the impugned order, the Adjudicating Authority rejected the application filed by the Appellant, an Operational Creditor, seeking acceptance of their claims which had been rejected by the Respondent/Resolution Professional. Aggrieved by the impugned order, the present appeal has been filed by the Appellant.

2. The Learned Counsel for the Appellant submitted that the Appellant was hired as a media management consultant on a monthly retainerhip of Rs.10 lakhs per month for which purpose the Appellant had entered into a Consultancy Agreement (“**Agreement**” in short) with the Corporate Debtor on 01.06.2016. It was further submitted that in pursuance of the said Agreement, monthly payments had also been received from the Corporate Debtor from June 2016 to April 2018. After the Corporate Debtor was admitted into insolvency, the Resolution Professional (“**RP**” in short) invited claims. The Appellant filed claims vide email dated 28.03.2020 along with documents and the invoices for the relevant period which was also acknowledged by the RP on the same date. It has been contended by the Learned Counsel for the Appellant that the RP on his own had never requested the Appellant to provide further information or documents. Submitting that though the Appellant had been corresponding with the RP in respect of his claims, the RP did not convey any confirmation nor was any query raised until in response to a letter sent on 01.09.2020 to the RP seeking status of his claims, the RP replied on 14.09.2020 rejecting the claims of the Appellant

after arbitrarily questioning the legitimacy of the Agreement and the invoices raised.

3. Submission was made that the Corporate Debtor had been availing services of the Appellant and making payments for these services by routing them through the banking channel to the Appellant. Payments by the Corporate Debtor was interrupted only due to deterioration of their financial condition. The bank statements and related invoices clearly evidence regular payments made by the Corporate Debtor to the Appellant. It was submitted that the RP failed to consider documents such as bank statements, GST statements etc. which show that the Agreement was in operation between the Appellant and the Corporate Debtor. The Appellant had been performing their services to the satisfaction of the Corporate Debtor which never raised any objection/dispute or made complaints regarding deficiency of services. Under such circumstances, it was unwarranted on the part of the RP to seek proof of services particularly when the Corporate Debtor had never raised any concerns. It was submitted that Section 18 of the IBC which lays down the duties of the IRP does not provide any scope for adjudication of claims by calling for proofs of services. The RP was only authorized to vet and verify the claims and determine the amount of each claim but did not enjoy powers to adjudicate upon the claim of the Appellant.

4. It is also contended that the RP could not have questioned and challenged the existence of the Agreement at a time when the Agreement had been acted upon by the Corporate Debtor and the Appellant as borne out by their previous transactions. Moreover, since there is no evidence on record to show that the Agreement was terminated, the RP was not entitled to deny the

claim arising out of the services rendered in the light of the Agreement. The RP by rejecting the claim filed by the Appellant at a time when there was no dispute on the Agreement had not acted in accordance with the CIRP Regulations. It was further asserted that though Regulation 13 of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 (hereinafter referred to as “**CIRP Regulations**”) entailed upon the RP to verify every claim as on the insolvency commencement date, in the present matter, the RP had failed to properly evaluate and verify the claims of the Appellant though these documents were part of the records of the Corporate Debtor and hence available to the RP.

5. It was further submitted that though the Adjudicating Authority had directed the RP on 11.05.2022 to again consider the claims filed by the Appellant, the RP summarily rejected the claim on 27.06.2022 without considering the documents and various proofs of service already submitted by the Appellant. It was submitted that the RP had exceeded its powers by seeking proof of services as it amounted to adjudication of the claim filed by the Appellant.

6. The Learned Counsel for the Respondent refuting the contentions of the Appellant submitted that the Appellant had failed to validate their claims by failing to provide supporting documents to substantiate the imaginary services as claimed to have been performed by the Appellant at exorbitant costs. It was emphatically asserted that the documents provided by the Appellant to establish their claims were not part of the records of the Corporate Debtor. Hence, admission of such claims of the Appellant pursuant to a sham agreement for performance of services without verification would

impact other legitimate claimants of the Corporate Debtor. It was therefore justifiable on the part of the RP to put the Appellant to strict proof regarding the documents supplied along with their claim form.

7. It was also strenuously contended that the Agreement dated 01.06.2016 could not be relied upon since it was in the name of one M/s Victory Projects and hence the Corporate Debtor could not be bound by such a fabricated Agreement. It was further pointed out that the representative of the Corporate Debtor who had executed the Agreement was also not authorized through a board resolution and hence the Agreement lacked legal validity and its veracity was questionable.

8. We have duly considered the arguments advanced by the Learned Counsel for the parties and perused the records carefully.

9. The moot point for consideration before us is whether the process and manner of treatment of the claims by the RP in respect of the claims filed by the Appellant is violative of the provisions of the IBC.

10. Before we proceed to dwell on the sustainability of the rival contentions, it may be useful to look at the relevant statutory provisions of the IBC which lays down the various duties of the IRP in respect of handling claim proposals. Section 18(1)(b) lays down that IRP shall *“receive and collate all the claims submitted by creditors to him, pursuant to the public announcement made under Sections 13 and 15.”* Amplifying further the role of the RP in this regard, Section 25(1) of the IBC lays down that *“it shall be the duty of the resolution professional to preserve and protect the assets of the corporate debtor, including the continued business operations of the corporate debtor.”* Further Section 25(2) (e) and (g) provides that the RP shall undertake to *“maintain an*

updated list of claims” and “prepare the information memorandum in accordance with Section 29”.

11. Equally pertinent to note are the relevant CIRP Regulations in this regard which are as extracted below:

“7. Claims by operational creditors. - (1) A person claiming to be an operational creditor, other than workman or employee of the corporate debtor than workman or employee of the corporate debtor, shall submit claim with proof to the interim resolution professional in person, by post or by electronic means in Form B of the Schedule I.

Provided that such person may submit supplementary documents or clarifications in support of the claim before the constitution of the committee.

(2) The existence of debt due to the operational creditor under this Regulation may be proved on the basis of-

(a) the records available with an information utility, if any; or

(b) other relevant documents, including-

(i) a contract for the supply of goods and services with corporate debtor;

(ii) an invoice demanding payment for the goods and services supplied to the corporate debtor;

(iii) an order of a court or tribunal that has adjudicated upon the non-payment of a debt, if any; or

(iv) financial accounts.

(v) copies of relevant extracts of Form GSTR-1 and Form GST-3-B filed under the provisions of the relevant laws relating to Goods and Services Tax and the copy of e-way bill wherever applicable:

Provided that provisions of this sub-clause shall not apply to those creditors who do not require registration and to those goods and services which are not covered under any law relating to Goods and Services Tax.

10. Substantiation of claims. – The interim resolution professional or the resolution professional, as the case may be, may call for such other evidence or clarification as he deems fit from a creditor for substantiating the whole or part of its claim.

12. Submission of proof of claims. – (1) A creditor shall submit claim with proof on or before the last date mentioned in the public announcement.

Provided that a creditor, who fails to submit claim with proof within the time stipulated in the public announcement, may submit his claim with proof to the interim resolution professional or the resolution professional, as the case may be, up to the date of issue of request for resolution plans under regulation 36-B or ninety days from the insolvency commencement date, whichever is later;

Provided further that the creditor shall provide reasons for delay in submitting the claim beyond the period of ninety days from the insolvency commencement date.

13. Verification of claims. – (1) *The interim resolution professional or the resolution professional, as the case may be, shall verify every claim, as on the insolvency commencement date, within seven days from the last date of the receipt of the claims, and thereupon maintain a list of creditors containing names of creditors along with the amount claimed by them, the amount of their claims admitted and the security interest, if any, in respect of such claims, and update it.”*

12. Now that we have noted the statutory provisions of IBC and the relevant CIRP regulations, we proceed to analyze the rival contention of the two parties. It is the contention of the Appellant that Regulation 7 of CIRP Regulation requires the creditor to only submit proof of debt and not proof of service. The proof of debt had already been met by way of submission of documents like invoices, Bank & GST statements etc. The RP could not have asked for proof of service as that would amount to adjudication of claims which is beyond the scope of the RP's jurisdiction. Thus, by demanding proof of services, the RP in the present case travelled beyond the statutory regulations. Emphasis was also laid on the fact that the Hon'ble Supreme Court of India in **Swiss Ribbons Pvt. Ltd. & Anr. v. Union of India & Ors., AIR (2019) 4 SCC 17** (**'Swiss Ribbons'** in short) has held that the RP has no adjudicatory powers.

Hence, the RP in arbitrarily rejecting the bona-fide claims of the Appellant went beyond the statutory provisions and exercised adjudicatory powers at a time when the RP only had administrative powers.

13. Submission was also pressed that the Adjudicating Authority also failed to appreciate that the RP did not carry out the duty of examining the books of accounts of the Corporate Debtor which shows continuous payment made by the Corporate Debtor to the Appellant and deposit of GST for the period 2016-2019. The question of proof of services would have arisen only if the services were ever disputed by the Corporate Debtor. The Learned Counsel for the Appellant submitted that it is also aggrieved with the impugned order on the ground that the Adjudicating Authority had held the Agreement to be a nebulous document. When the validity of the Agreement was not challenged either by the Corporate Debtor nor the RP, it was asserted that it was not within the scope and jurisdiction of the Adjudicating Authority to hold the Agreement to be nebulous and put question marks on its formatting etc. Moreover, as the Corporate Debtor had executed the Agreement and was adhering to the terms of the Agreement without any demur, on being admitted into CIRP, the RP had merely stepped into the shoes of the Corporate Debtor and therefore could not have questioned the Agreement.

14. Rebutting the contentions of the Appellant, it was submitted by the Learned Counsel for the Respondent that towards enhancing the credibility of the insolvency process, the RP has the duty to analyze the evidence placed before him and to call for additional evidence, if required, before deciding on the admissibility of the claims of the creditors. The RP is therefore duty bound

to verify the invoice and other supporting documents while collating claims before placing the same before the CoC.

15. Advancing their arguments further, it was pointed out that in the present case, the Appellant had only submitted a copy of the Agreement and one composite invoice with the description of “Management Consultancy” dated 25.08.2020 as placed at pages 128-129 of the Appeal Paper Book (“**APB**” in short) to support their claim. However, since the invoice did not form part of the record of the Corporate Debtor, the claim could not be accepted by the RP at face value and hence, further supporting documents were called for. Submission was also pressed that the RP had consistently raised the issue of deficiency of documentation and hence sought proof to verify the services allegedly performed by the Appellant. It was contended that the Appellant did not avail the opportunities provided to substantiate their claims as their claims were bogus and fabricated.

16. If we look at the statutory construct and the regulatory framework of the IBC, broadly speaking, we find that the mandate of the RP includes receiving, collating, and verifying the claims received by him during CIRP. It is also settled law that the RP is not vested with adjudicatory powers as decided in the *Swiss Ribbons* judgement of the Hon’ble Apex Court. The RP is required to prepare a list of creditors on the basis of the proofs of claim submitted before it. Basis these claims, it is the responsibility of the RP to publish the Information Memorandum so that a genuine resolution applicant gets an accurate idea about the amount that has to be settled in order to take over and revive the business of the Corporate Debtor.

17. Given this mandate, the role of the RP becomes vital to the efficient and transparent conduct of the CIRP process. When claims are submitted to the RP, even though there are no adjudicatory powers vested on the RP in respect of the claims filed before him, it remains undisputed that there is an express provision in the CIRP Regulations which enables RP to seek information towards establishment of the correctness of a claim. The RP is entitled to seek substantiation of claims under Regulation 10 of CIRP Regulations. The duty to verify the claims by the IRP/RP has also been expressly provided under Regulation 13 of the CIRP Regulations. This verification exercise entails upon the RP the responsibility to go through the supporting proof/documents to establish the truth and accuracy of information contained therein in support of the claim so filed. On verification, if the RP finds that the evidence given in support of a claim is weak and unconvincing, the RP can always ask for more proof to substantiate the claim. Towards substantiating a claim, a creditor is ordinarily expected to provide proof to make it solid or believable. If credible and satisfactory evidence is not forthcoming from the creditor in spite of adequate opportunity made available to provide the same, the RP can always keep in abeyance the decision to accept/reject the said claim.

18. At this stage, we may examine whether the RP had summarily rejected the claim of the Appellant or made justifiable and bonafide efforts to obtain additional information from the Appellant towards verification of the claim. We may also concurrently proceed to examine whether the Appellant was sufficiently forthcoming in providing the requisite information to substantiate their claim. This exercise would necessitate going through the various correspondence exchanged between the Appellant and the RP.

19. On 28.03.2020 the Appellant had submitted his claim for consultancy and intimated the RP that all invoices raised in the past including GST details have been sent. We find that on 28.03.2020, the RP addressed a letter to the Appellant seeking documents so as to collate and verify their claims other than what had already been submitted. These emails are placed at pages 123-127 of the APB. On 25.08.2020, the Appellant again sent an email to the RP enclosing GST invoice for consultancy till the month of August 2019 as placed at pages 128-129 of the APB. We find that this tax invoice was a single invoice for the period June 2018 to August 2019. We also find that in the “Service Description” column of the invoice, only the words “Management Consultancy” has been stated without giving any further details.

20. We notice that thereafter a communication dated 01.09.2020 was served upon the RP on behalf of the Appellant seeking status of the claims filed by them as at pages 130-134 of the APB. The RP on 14.09.2020 sent a reply explaining that the reason for non-admission of the alleged claim of the Appellant was on account of no documents having been submitted by the Appellant as placed on record at pages 135-138 of the APB and the relevant excerpts are as reproduced below:

*“Amit Punj
Advocate
C-139, 3rd Floor,
Hari Nagar, New Delhi - 110064*

*Speed post/Courier/Email
14.09.2020*

*Ms. Nattasha Garg,
Advocate
C-177, LGF, Suit # F,
Defence Colony, New Delhi – 110 024.*

Re: Your legal notice dated 01.09.2020, issued by you on behalf of your client Mr. Umesh Kumar, R/o Pant House 2, Tower-19, ATS Advantage, Indirapuram, Ghaziabad, U.P.

My Client: Shri Narender Kumar Sharma, Resolution Professional, Indirapuram Habitat Centre Pvt. Ltd.

Dear Sir,

My above named client.....

*It is stated that **the Corporate Debtor's records, checked by my client reveals that there is no document or proof, available with the CD or in its records, which even minutely shows that any kind of services were ever provided by your client to the CD at any point of time. It is stated that even along with the Claim Form submitted by your client as Operational Creditor, no proof, whatsoever, was annexed which could establish providing any kind of services by your client to CD. Upon requisition, your client merely furnished the alleged Agreement dated 01.06.2016 and unilateral invoices made by your client. It is stated that your client was supposed to furnish proofs of providing actual services under the said alleged agreement, which he has failed to furnish. It is stated that in order to verify the claims of your client, the proofs of providing actual services by your client under the alleged agreement, would be required.***

.....

*Yours faithfully,
(Amit Punj)
Advocate”*

(Emphasis supplied)

In the said reply, it was also clarified by the RP that the claims of the Appellant are still at the stage of verification and only after the same was verified it would be updated and uploaded on the site. In the said reply it has been denied that any amount was due or payable to the Appellant by the Corporate Debtor.

21. From the material available on record, we find that the Appellant sent yet another legal notice dated 19.01.2021 reiterating their claims as placed at

pages 195 of the APB. This legal notice was again responded to by the RP on 22.01.2021 as placed at pages 197-200 of the APB wherein the RP again sought from the Appellant documents evidencing the performance of services.

The relevant portions of the said letter is reproduced below:

*“AMIT PUNJ
ADVOCATE
E.NO. D-591/2000
C-139, 3 FLOOR,
HARI NAGAR, NEW DELHI-110064
MOB: 9810524966
EMAIL: mit.punj@yahoo.com*

*SPEED POST/COURIER/E-MAIL
22.01.2021*

*MS. NATTASHA GARG,
ADVOCATE,
C-177, LGF, SUIT #F
DEFENCE COLONY, NEW DELHI-110024.*

RE: YOUR LEGAL NOTICE DATED 19.01.2021, ISSUED BY YOU ON BEHALF OF YOUR CLIENT MR. UMESH KUMAR, R/O PANT HOUSE 2, TOWER-19, ATS ADVANTAGE, INDIRAPURAM, GHAZIABAD, U.P., ALSO ON BEHALF OF HIS WIFE MS. SONTA KUMAR

MY CLIENT: SH. NARENDER KUMAR SHARMA, RESOLUTION PROFESSIONAL, INDIRAPURAM HABITAT CENTRE PVT. LTD.

Dear Sir,

My above named client has placed in my hands, your aforesaid legal notice, with the instructions to send you proper and appropriate reply, in response thereto, which is as under:

At the outset, it is stated that the legal notice served by you upon my client, for and on behalf of your client, is absolutely false, frivolous, vexatious and misconceived. It is further stated that the matter in issue i.e. the alleged dispute being raised by you by way of this legal notice is pending adjudication before the Hon'ble NCLT, New Delhi, on an application filed by and on behalf of your client only. It is, as such, stated that till the pendency of the said application, your clients ought to have restrained themselves from issuing the legal notice under reply.

It is stated that the Corporate Debtor's records, checked by my client reveals that there is no document or proof, available with the CD or in its records, which even minutely shows that any kind of services were ever provided by your client to the CD at any point of time. It is stated that even along with the Claim Form submitted by your client as Operational Creditor, no proof, whatsoever, was annexed which could establish providing any kind of services by your client to CD. Upon requisition, your client merely furnished the alleged Agreement dated 01.06.2016 and unilateral invoices made by your client. It is stated that your client was supposed to furnish proofs of providing actual services under the said alleged agreement, which he has failed to furnish. It is stated that my client found the aforesaid claims of your client frivolous and vexatious and as such, vide letter dated 14.09.2020, the aforesaid claims of your client were denied. It was also made clear that in view of denial of all claims of your client, there arose no question to set off the payments payable to my client by Ms. Sonia Kumar from the aforesaid claims of your client.....

.....
.....
Your faithfully,

*(Amit Punj)
Advocate”*

(Emphasis supplied)

22. The Appellant had also filed IA No. 5589/2020 before the Adjudicating Authority praying for directions to be given to the RP to admit their claim from May 2018 to August 2020 amounting Rs.1.90 crore along with interest. This matter was disposed of by the Adjudicating Authority dated 11.05.2022 with a direction to the RP to consider their claims along with the documents and decide the claim within a period of one month. In compliance to the directions of the Adjudicating Authority, the claim of the Appellant was accordingly re-considered by the RP on 27.06.2022 and reiterated that the Appellant did not annex any document with the claim form evidencing any proof of services

actually rendered as placed at Annexure A-21 at pages 235-240 of the APB.

At para 11 of the said reply, the following has been minuted:

“Despite the numerous opportunities having been granted by the RP and various communications having been made informing the reasons for which the claim could not have been admitted, Mr. Umesh Kumar failed to provide any document to showcase the services that they claim to have provided to the Corporate Debtor. For the purposes of abundant caution, the RP also deems it necessary to specify that the only documents on which the Applicant has been basing his claim are the indeterminate and obscure Agreement and certain unilateral invoices. Therefore, the same cannot be relied upon.”

23. Perusal of the above correspondences mentioned in the preceding paragraphs show that the RP had made it clear, time and again, that due to want of documents in support of their claims, the RP was unable to verify the claims of the Appellant. However, the Appellant failed to comply to the persistent request of the RP for documents. It was pointed out by the Learned Counsel for the Respondent that apart from unilaterally sending a composite invoice, the details of the services provided were not adequately explained by the Appellant except for enclosing a set of random snapshots of television news which find place at page 78-83A of the APB as against the scope of work claimed by the Appellant to be one which included generating positive stories, crisis management, tracking competitor news, overall media management etc. A glance at the proof of services provided on the other hand shows that it contained few newspaper advertisements on a film promotion. Moreover, all these advertisements are dated 05.03.2017 while the invoices pertain to a later period. Given this backdrop, the skepticism on part of the RP about the

genuineness of the claims cannot be questioned. We therefore find substance in the contention of the RP that not only were these media clippings skeletal and sketchy but that they were all issued on a single day while the invoice submitted was in respect of services performed for a period which was spread over more than one year.

24. After going through the invoices, the RP was of the view that there were no underlying records and hence undertook to verify the genuineness of the claims. We are of the considered opinion that the RP is not expected to rubber stamp the claims filed by the creditors without exercising due diligence while examining the invoices. By merely filing their claims, the creditor cannot rest on its oars and refrain from providing further evidence if it so sought by the RP by taking shelter on the ground that the RP lacks adjudicating powers. If such basic verification is not done, the logical corollary is that the Information Memorandum is likely to be defective and flawed thereby having consequential adverse impact on the CIRP process. Allowing such perfunctory submission of invoices without proper examination has the potential to defeat the objectives of the IBC. At this juncture it may however not be out of place to mention here that the observations made by the RP regarding the Agreement basis which the Adjudicating Authority has termed the Agreement as nebulous is not in order. We are of the considered opinion that examining the validity/sustainability of any contractual agreement including its formatting etc lies outside the purview of the charter of duties and responsibilities of the RP. In fact, determination of the tenability/validity of a contractual agreement falls in the realm of a civil dispute and therefore outside the scope and jurisdiction of both the Adjudicating Authority and the

Appellate Tribunal. Be that as it may, this does not prevent the RP from seeking additional information from any creditor to substantiate his claims.

25. In the present case, the Adjudicating Authority after considering in detail the entire facts and circumstances and material on record has rightly come to the conclusion that the claims submitted by the Appellant could not have been admitted in the CIRP of the Corporate Debtor. This inadequacy of documents to substantiate their claims by the Appellant has been noticed by the Adjudicating Authority in the impugned order which is as reproduced below:

"It is the stand of the RP that despite the opportunity, the Applicant could not produce any document to substantiate the services rendered by the Applicant to CD in terms of the aforementioned Consultancy Agreement.

We heard the rival submissions. Even now, we made efforts for twenty minutes to enable the Ld. Counsel for the Applicant to show any document to substantiate the plea of rendering service by the Applicant to CD in terms of the consultancy agreement, she could produce none. The documents to which our attention could be drawn (on pages No. 155-159 of the application) are certain news reports regarding film promotions by certain actors. We are unable to appreciate how the media news regarding promotion of certain films could be accepted as the "media service" rendered by the Applicant to CD. Thus, we find no infirmity in the conclusion drawn by the RP from the book of accounts and balance sheets of the CD, that he could not find any media service rendered by the Applicant to the CD during the period for which the consultancy fees are claimed.

(Emphasis supplied)

26. The IBC framework has endowed the RP with the cardinal responsibility as facilitator of the CIRP process. This obligates the RP to take reasonable care and diligence while performing his duties. That being so the RP is very much required to undertake appropriate verification and analysis of the claims filed. RP cannot afford to be unmindful of the fact that he is expected to assist in the CIRP process in a fair and objective manner in the best interest of all stakeholders. As an officer of the court vested with administrative powers, the RP is expected to conduct the CIRP process with fairness, diligence, forthrightness and highest sense of responsibility. It is quite clear from the sequence of events in the present facts of the case that the RP had been consistently pointing out that he is not in a position to verify the claims due to want of documents substantiating the claims.

27. Prima-facie, we do not find any incidence of wilful negligence, or deliberate stone-walling of the claims on the part of the RP in dealing with the claim preferred by the Appellant. We entirely agree with the Adjudicating Authority that the RP was well within his rights to exercise the discretion of seeking additional information from the Appellant and for which purpose he gave reasonable opportunity. The RP had made earnest and credible effort to verify the claims submitted by the Appellant and his conduct stands in sharp contrast to rather lacklustre effort by the Appellant in providing information to substantiate his claim. Thus, the bona-fide and fairness of the RP cannot be doubted. We are not inclined to agree with the obdurate stand taken by the Appellant that the RP was not entitled to seek access to further details. We do not find any error on the part of the Adjudicating Authority in affirming the conclusion drawn by the RP that the hindrance faced by him in deciding

the claim of the Appellant was squarely on account of failure on the part of the Appellant to hand over proof of alleged services.

28. In the light of the above discussions, we do not find any cogent grounds which warrants any interference in the impugned order. The impugned order passed by the Adjudicating Authority, not suffering from any infirmities, is hereby affirmed. The Appeal being devoid of merit is dismissed. No order as to costs.

**[Justice Ashok Bhushan]
Chairperson**

**[Barun Mitra]
Member (Technical)**

**[Arun Baroka]
Member (Technical)**

Place: New Delhi

Date: 13.02.2024

Ram N.