

NATIONAL COMPANY LAW APPELLATE TRIBUNAL
AT CHENNAI
(APPELLATE JURISDICTION)

Company Appeal (AT) (CH) (Ins) No. 372/2026
IA Nos. 1060, 1061 & 1062/2026

In the matter of:

G Subramania Koushik
Authorised Rep and Secretary of
VR (HPF) Senior Citizens'
Welfare Association

No. 47, Vijaya Nagar Palace Road, Near Rose Garden,
Ooty, The Nilgiris District - 643 001.

... Appellant

Vs

Hindustan Photo Films
Manufacturing Company Ltd,
Rep by its liquidator,
CA Mahalingam Suresh Kumar
SPP & Co., No. 27/9, Nivedh Vikas, Pankaja Mill Road,
Puliyakulam, Coimbatore - 641 045

... Respondent

Present :

For Appellant : Mr. T. V. Suresh Kumar, Advocate
For Respondent : Mr. AG Sathyanarayana, Advocate for Liquidator

ORDER
(Hybrid Mode)

03.08.2026:

This appeal is preferred challenging what this Tribunal may prima facie consider as an order that does not provide a cause of action for preferring of an appeal. The appellant apparently had moved IA/1578/2025 before the Adjudicating Authority to keep the gratuity claim of certain employees of the corporate debtor outside the liquidation estate under Section 36(4) of the Code. On 23.06.2026, this application was taken along with two other applications, and vis-à-vis IA 1578/2025, the Adjudicating Authority had passed the following order:

“‘Ld. Counsel for the Liquidator submits that awaiting the final appellate outcome reversing the RLC order dated 31.08.2017, the Liquidator admitted the claim as a contingent / adjudicated the claim without prejudice to the subsequent quasi-judicial developments. The alleged liability arose solely pursuant to the RLC order, which has been set aside vide order dated 22.10.2025. He submits that in the light of the order dated 22.10.2025, the Applicant's claim warrants reassessment.

Considering the above, we direct the Liquidator to take informed decision after giving opportunity to the Applicant of hearing giving the reasons.’”

Prima facie, we do not find that the appellant can feel aggrieved by this order as it has only directed the liquidator to consider certain aspects raised in IA 1578/2025. The learned counsel, however, would submit that this order itself was made on certain inaccurate submissions.

Mr. AG Sathyanarayana takes notice for the liquidator, and he submits that a final order in IA 1578/2025 is yet to be passed. In view of the same, we only require the appellant to make whatever submissions he considers appropriate to bring the correct facts before the Adjudicating Authority. Subject to the above observations, the appeal is dismissed.

**[Justice N. Seshasayee]
Member (Judicial)**

**[Jatindranath Swain]
Member (Technical)**

DD/MS/AK