

Certified Copy Key	App. No.	Delivery Date	Amount (Rs/-)	Purpose	CRN
6vw4 - 9yi8 - fbdk	17162/2026	09-04-2026	87	Private	LAW003009042026011548
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IN THE HIGH COURT OF MADHYA PRADESH
AT JABALPUR

WP No. 26143 of 2025

(MAHAN ENERGEN LIMITED Vs THE STATE OF MADHYA PRADESH AND OTHERS)

Dated : 08-04-2026

Shri Gopal Jain - Senior Advocate with Shri Sahil Sonkusale -
Advocate for the petitioner.

Shri Abhijeet Awasthi - Deputy Advocate General for the
respondent/State.

Heard counsel for the petitioner as well as counsel for the State at
length on I.A. No.21521/2025, an application for grant and issuance of
interim relief/directions.

2. Learned counsel for the petitioner has drawn my attention towards
the prayers made in the present application which reads as under:-

**"a) Direct the respondent authorities, as an interim
measure, to forthwith mutate the Petitioner's name
"Mahan Energen Limited" in all relevant land/revenue
records pertaining to the subject lands, subject to final
adjudication of the writ petition;**

**b) Pass such other or further orders as this Hon'ble
Court may deem fit in the interests of justice."**

3. Learned counsel for the petitioner has drawn my attention towards
the various aspects of the matter. However, the Court is considering the
interim application to the limited extent, that the name of the petitioner is
required to be mutated in the land revenue/records subject to final
adjudication of the writ petition.

4. The averments made in the application are considered. By way of
this application, the petitioner is seeking intervention of this Hon'ble Court

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for issuance of appropriate direction to the respondent authorities to mutate the name of the petitioner company, Mahan Energen Limited forthwith in the relevant land and revenue records in place of its predecessor, Essar Power M.P. Limited, in respect of the subject lands. He has pointed out some undisputed/admitted facts which are emerging from the record that the petitioner/applicant is the owner/successor-in-interest of the subject lands post approval and implementation of the resolution plan under Section 31 of the IBC; second relevant fact is that the corporate name stands lawfully changed and certified by the ROC; and third relevant aspect is that the respondent authorities have, for years, accepted bhu-bhatak/land-revenue from the petitioner in the name “Mahan Energen Limited.” Therefore, the mutation now sought is a consequential, ministerial entry aligning fiscal records with the petitioner’s admitted identity. He has further submitted that the non-mutation is causing continuing and irreparable business prejudice and the petitioner is unable to enjoy the fruits of the NCLT order and financing/securitisation is adversely impacted since banks/financial Institutions insist on current revenue records reflecting the borrower’s name for creation/renewal of charges, issuance of NOCs, title verifications and due diligence. He has further submitted that non-mutation is also impeding regulatory and departmental interfaces that rely upon name-matched land records like revenue certifications, permissions, compliances etc. He has submitted that the relief which is sought in the present application is only ministerial in nature and by way of fiscal entry by way of mutating the name of the present petitioner which neither creates nor divests title and is relevant

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only for land-revenue purposes. He has also submitted that in view of Section 31 of the resolution plan approved, the interim mandatory injunction is required to be granted as *prima facie* case is made out. Considering the resolution plan approved under Section 31, the name change by ROC, admitted ownership and continuous bhu-bhatak receipts. He has also submitted that the balance of convenience also goes in favour of petitioner as ministerial records now prevents business paralysis, while causing no prejudice to the respondents as directions are subject to final order and he has pointed out that irreparable injury loss of financing/securitisation opportunities and operational dislocations cannot be adequately compensated later. He has submitted that therefore, considering the settled position of law by referring to various judgments, more particularly, in the case of *Ajay Kumar Radheshyam Goenka vs. Tourism Finance Corporation of India Ltd. [2023 (10) SCC 545]* and in the case of *Ghanshyam Mishra and Sons Pvt. Ltd., vs. Edelweiss Asset Reconstruction Company Ltd. [2021 (9) SCC 657]*. The relevant paragraphs are 65, 68, 97, 98, 102 and 138, which are reproduced as under:

"65. Bare reading of Section 31 of the I&B Code would also make it abundantly clear that once the resolution plan is approved by the adjudicating authority, after it is satisfied, that the resolution plan as approved by CoC meets the requirements as referred to in sub-section (2) of Section 30, it shall be binding on the corporate debtor and its employees, members, creditors, guarantors and other stakeholders. Such a provision is necessitated since one of the dominant purposes of the I&B Code is revival of the corporate debtor and to make it a running concern.

68. All these details are required to be contained in the

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information memorandum so that the resolution applicant is aware as to what are the liabilities that he may have to face and provide for a plan, which apart from satisfying a part of such liabilities would also ensure, that the corporate debtor is revived and made a running establishment. The legislative intent of making the resolution plan binding on all the stakeholders after it gets the seal of approval from the adjudicating authority upon its satisfaction, that the resolution plan approved by CoC meets the requirement as referred to in sub-section (2) of Section 30 is that after the approval of the resolution plan, no surprise claims should be flung on the successful resolution applicant. The dominant purpose is that he should start with fresh slate on the basis of the resolution plan approved.

97. "Creditor" therefore has been defined to mean "any person to whom a debt is owed and includes a financial creditor, an operational creditor, a secured creditor, an unsecured creditor and a decree-holder". "Operational creditor" has been defined to mean a person to whom an operational debt is owed and includes any person to whom such debt has been legally assigned or transferred. "Operational debt" has been defined to mean a claim in respect of the provision of goods or services including employment or a debt in respect of the payment of dues arising under any law for the time being in force and payable to the Central Government, any State Government or any local authority.

98. It is a cardinal principle of law that a statute has to be read as a whole. Harmonious construction of clause (10) of Section 3 of the I&B Code read with clauses (20) and (21) of Section 5 thereof would reveal that even a claim in respect of dues arising under any law for the time being in force and payable to the Central Government, any State Government or any local authority would come within the ambit of "operational debt". The Central Government, any State Government or any local authority to whom an operational debt is owed would come within the ambit of "operational creditor" as defined under clause (20) of Section 5 of the I&B Code. Consequently, a person to whom a debt is owed would be covered by the definition of

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“creditor” as defined under clause (10) of Section 3 of the I&B Code. As such, even without the 2019 Amendment, the Central Government, any State Government or any local authority to whom a debt is owed, including the statutory dues, would be covered by the term “creditor” and in any case, by the term “other stakeholders” as provided in sub-section (1) of Section 31 of the I&B Code.

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. 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.

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. As such, when the resolution plan is approved by NCLT, the claims, which

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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."

And there are many other judgments however, which are not required to be referred at this stage and, therefore, he prays to allow this application by considering the relief and main matter may be fixed for arguments on any other date.

5. Counsel for the State has opposed the same by submitting that looking to the nature of prayer, it amounts to allowing the main petition and, therefore, he has some reservation for allowing such application at the interim stage when the matter is pending and also petition filed by the State authority is also pending. He has also submitted that the present respondents/State is not party before the NCLT when the order is passed and, therefore, they are also challenging the order before this Hon'ble Court.

6. Considering the rival submissions made at the Bar and considering the totality and facts and circumstances, without discussing much on merits, I am of the opinion that the resolution plan which is given by the NCLT, the effect of the same is binding on every authority and though the petitioner has approached the authority, the authorities have failed to carry out the mutation of the company's name in the land/revenue records. It also transpires that, that inaction is continuing, unexplained and contrary to the settled principle governing mutation proceeding. It is also required to be considered that when the binding order passed by the NCLT on 01.11.2021, which continues to

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operate in full force as there is no material available on the record, wherein it can be said that it is impeached and remained unimpeached till today. There is no stay or no suspension or no setting aside of the said order by any forum as it transpires from the record. It is also relevant to note that even ROC has given the recognition to the resolution by effecting the change in legal identity in the record of the ROC and the name of the company is now changed to "Mahan Energen Limited" from the date 25.03.2022. It is also not disputed even by the State regarding title of the subject land of the present petitioner as petitioner's status is successor-in-interest. It also transpires from the record that the State is also accepting the Bhu-bhatak on one hand i.e. (land revenue) from the petitioner in the name of Mahan Energen Ltd. and now refused to record the name in the revenue record. More over, the mutation of the name on the basis of judicial/quasi judicial order passed by the competent authority is ministerial and is not discretionary at all. The Revenue Authorities are bound to carry out such entry once foundational facts are undisputed they cannot convert this administrative functioning into quorum of adjudicating collateral issues, more particularly when the competent authority has passed the order.

7. Considering the provisions of Section 31 of IBC which is giving statutory mandate, the approved resolution plan is binding on all authorities, including Revenue and Stamp Authorities and the refusal to effect mutation can be considered as contrary to the statutory mandate. Also considering the fact that there is no adjudication regarding stamp duty, I am not discussing much on this aspect, however, considering the judgment which is relied upon

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8

WP-26143-2025

by the petitioner in the case of *Ghanshyam Mishra (supra)* and judgment of *Ajay Kumar Goenka (supra)* as well as *JSW Steel Ltd. v. Prarishtha Thakur Haritwal and others reported in 2025 SCC Online SC 672*, I am of the opinion that the application deserves to be allowed. The objections raised by the respondents is not tenable even on the bare reading of the prayer as prayer itself sought that such application is required to be allowed subject to outcome of the proceeding of the main petition and, therefore, the prayers are required to be granted in terms of prayer Clause (a). Accordingly, I. A. No. 21521/2025 is allowed.

8. Let the respondent authority will do needful and give the effect in the revenue record within three weeks from the date of receipt of certified copy of this order.

List this matter in the week commencing 04.05.2026.

Certified copy as per rules.

(SANDEEP N. BHATT)
JUDGE

b

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IN THE HIGH COURT OF MADHYA PRADESH, MAIN SEAT JABALPUR
CASE NO. : WP-26143-2025 (PENDING)

APPLICANT DETAILS:

Application No.: 17162/ 2026

Applicant Name: SAHIL SONKUSALE

Type: Express

PARTY DETAILS:

Petitioner	MAHAN ENERGEN LIMITED , THROUGH ITS AUTHORISED , R/o HAVING ITS REGISTERED OFFICE AT ADANI CORPORATE HOUSE SHANTIGRAM NEAR VAISHNO DEVI CIRCLE S G HIGHWAY KHODIYAR AHMENDABAD GUJRAT ADD AT ADANI POWER LIMITED 9TH FLOOR BLOCK B KP EPITOME MAKARBA, District- Ahmadabad (Gujarat)
Respondent	THE STATE OF MADHYA PRADESH , THROUGH ITS PRINCIPAL SECRETARY , R/o VALLABH BHAWAN, District- Bhopal (Madhya Pradesh) COLLECTOR SINGRAULI , R/o DISTRICT SINGRAULI, District- Singrauli (Madhya Pradesh) SUB DIVISIONAL OFFICER (REVENUE) , R/o MADA DISTRICT SINGRAULI, District- Singrauli (Madhya Pradesh) TEHSILDAR TEHSIL MADA , R/o DISTRICT SINGRAULI, District- Singrauli (Madhya Pradesh) TEHSILDAR TEHSIL SARAI , R/o DISTRICT SINGRAULI, District- Singrauli (Madhya Pradesh) DISTRICT REGISTRAR AND COLLECTOR OF STAMPS , , R/o OFFICE OF THE DISTRICT REGISTRAR DISTRICT SINGRAULI, District- Singrauli (Madhya Pradesh)

Advocates Details:

Petitioner Advocates	SAHIL SONKUSALE[P-1],VIRAAJ SHANKER JHA,YASH SHARMA
Respondent Advocates	ADVOCATE GENERAL[R-1],ADVOCATE GENERAL[R-1][AG],ADVOCATE GENERAL[R-5][AG],ADVOCATE GENERAL[R-4][AG],ADVOCATE GENERAL[R-3][AG],ADVOCATE GENERAL[R-2][AG]

LAST LISTED ON DETAILS:

Judge	HONBLE SHRI JUSTICE SANDEEP N. BHATT	Date	08-04-2026
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LOWER COURT DETAILS:

Case Type	---0-	District	Not Mention	Police Staion	Crime No.	/0
Judge	--	Decision Date	-			

EXTRA DETAILS:

Subject Heading/Category/Sub-Category	(1) RESIDUARY MATTERS-19800 / -/-
Provision of law	01-A PETITION FILED UNDER ARTICLE 226 OF CONSTITUTION
Act- U/Section	-
Brief Description of the Judgment/ Order/Award impugned	
Des of Relief Claimed	PLEASE TO DIRECT THE RESPONDENTS TO FORTHWITH MUTATE THE NAME OF THE PETITIONER COMPANY i.e. MAHAN ENERGEN LIMITED IN THE RELEVANT LAND AND REVENUE RECORDS IN PLACE OF ESSAR POWER MP LIMITED

CERTIFICATE:

1 that I OMPRAKASH BORLE (name) am employed as Head Copyist in the High Court of Madhya Pradesh, Main Seat Jabalpur.
2 that the High Court of M.P. is engaged in dispensation of Justice and various activities connected there to.
3 that by virtue of my employment as Head Copyist, I am authorized to use the computer system in High Court of Madhya Pradesh, Jabalpur.
4 that the computer terminals of the system used by me were functioning regularly to store or process information at all times.
5 that the contents of the certified copy are retrieved from my computer stored in High Court Server which was scanned through original records verified and digitally signed by the competent authority and certified by me.
6 that the above certificate, therefore, in the facts and circumstances of the case, is sufficient compliance of **Section 65B of the Evidence Act**. The above certified copies/ print outs as taken out from the computer, therefore, can be treated as certified copy.
Accordingly, I certify that the certified copy of the desired document annexed hereto is/are reproduced or is derived from the electronic record which was regularly fed into/transmitted through my computer terminal in High Court of Madhya Pradesh, Jabalpur, in the ordinary course of activities. During the activity the computer system utilized by me were operating properly and there is no distortion in the accuracy of the contents of the certified copy of the desired document.

Head Copyist
OMPRAKASH BORLE

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GCPB-1982-DCGPB-18-3-05-1,00,000

II-10
C.J.

1. Application received on	2. Applicant told to appear on	3. Applicant appeared on	4. Application (with or without further /correct particulars) sent to Record Keeper / Dealing Assistant on	5. Application (with record or without record, and for further or correct particulars, if any required) received from the Record Keeper / Dealing Assistant on	6. Applicant given notice for further or corrctet particulars on	7. Applicant given notice for further funds on	8. Notice in Sr.No. (6) or (7) complied with on	9. Copy ready on	10. Copy delivered on	11. Court-fee realized
09-04-2026	12-04-2026	09-04-2026					09-04-2026	09-04-2026	09-04-2026	72

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