IN THE NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH, COURT – 1, AHMEDABAD

ITEM No.302
IA/989(AHM)2026
in
C.P.(IB)/199(AHM)2025

Proceedings under Section 60(5) IBC, 2016 r/w Rule 11 NCLT

IN THE MATTER OF:

Keshav Khaneja
RP of Gensol EV Lease Limited

........Applicant

V/s

Mr. Mahendra Singh The Superintendent / Proper Officer
GST Department & Anr.

........Respondents

Order delivered on: 21/08/2026

C O R A M:

MR. SHAMMI KHAN, HON'BLE MEMBER (J)
MR. SANJEEV SHARMA, HON'BLE MEMBER (T)

O R D E R
(Hybrid Mode)

The case is fixed for pronouncement of order. The order is pronounced in the open court, vide separate sheet.

SD /-

SANJEEV SHARMA
MEMBER (TECHNICAL)

SHAMMI KHAN
MEMBER (JUDICIAL)

Note: This order of the Bench consisting of Hon'ble Member (Judicial) and Hon'ble Member (Technical), is pronounced in open court on behalf of the Bench by Hon'ble Member (Judicial), under Rule 151 of the NCLT Rules, 2016.

Sd /-

(Paresh Vedani)
Court Officer

BEFORE THE ADJUDICATING AUTHORITY
NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH, COURT– I, AHMEDABAD

IA/989(AHM)2026
In
C.P. (IB) 199(AHM)2025

(An application filed under Section 60(5) of the Insolvency and Bankruptcy Code, 2016, read with rule 11 of NCLT Rules, 2016)

In the matter of: *Gensol EV Lease Limited*

Mr. Keshav Khaneja
Resolution Professional
M/s Gensol EV Lease Limited
IBBI Reg No.: IBBI/IPA-002/IP-N01131/2021-2022/13759
Having its office address at:
MIQB Executive Co working space,
Plot no. 23, Office no GF-13, Sector 18,
Maruti Industrial Development Area,
Gurgaon, Haryana-122015
Contact No.: +91 7248777752
E-mail: cirpgensolev@gmail.com

.... Applicant/RP

VERSUS

1. **The Superintendent/Proper Officer**
   Mr. Mahender Singh
   Goods and Services Tax Department ("GST"),
   Having its registered address at:
   CGST Range 37, Plot no.36-37 Sector 32,
   Gurugram-122001
   Email: cgstggmeast-2@gov.in,
   Mobile: 9310031269

2. **The Superintendent Anti-Evasion Wing**
   Mr. Naveen Gehlot
   Goods and Services Tax Department ("GST"),

Having its registered address at:
CGST Range 37, 24, Industrial Area,
Sector 32 Gurugram -122001
Email: Rohit-subham@gov.in
Mobile: 7389665711

.... **Respondents**

AND IN THE MATTER OF:
Indian Renewable Energy Development Agency Limited

... **Financial Creditor**

Versus

Gensol EV Lease Limited

... **Corporate Debtor**

Order Pronounced On: 21.08.2026

CORAM:

SH. SHAMMI KHAN, HON'BLE MEMBER (JUDICIAL)
SH. SANJEEV SHARMA, HON'BLE MEMBER (TECHNICAL)

APPEARANCE:

For the Applicant	:	Mr. Rishi Singhal, Adv. a. w. Mr. Keshav Khaneja, RP in person
For the Respondent	:	Mr. Neel Lakhani, Adv.

ORDER
(*Per*: Bench)

1. This Interlocutory Application, being IA/989(AHM)2026 in C.P. (IB) 199(AHM)2025, has been filed on 22.06.2026 through e-filing by Mr. Keshav Khaneja, Resolution Professional of Gensol EV Lease Limited (hereinafter referred

to as the 'Applicant'), under Section 60(5) of the Insolvency and Bankruptcy Code, 2016 read with Rule 11 of the National Company Law Tribunal Rules, 2016, seeking the following reliefs: -

a. *Direct the Respondents to forthwith restore/revive the GST Registration bearing GSTIN No. 06AAKCG4847Q1ZU of the Corporate Debtor, namely Gensol EV Lease Limited;*

b. *Direct the Respondent to update the new address/premises for the functioning of Corporate Debtor at Cabin No. 13, MIQB, Sector 18, Gurugram, Haryana- 122022;*

c. *Pass such other or further orders as this Hon'ble Tribunal may deem fit and proper in the facts and circumstances of the present case.*

2. The Applicants have placed the facts through this I.A. in the following manner: -

2.1. It is submitted that the present Interlocutory Application has been preferred by Mr. Keshav Khaneja, Resolution Professional of Gensol EV Lease Limited ("Corporate Debtor"), under Section 60(5) of the Insolvency and Bankruptcy Code, 2016 read with Rule 11 of the NCLT Rules, 2016, seeking directions for restoration/revival of the Corporate Debtor's GST registration bearing GSTIN No. 06AAKCG4847Q1ZU.

2.2. It is submitted that the Corporate Debtor was admitted into CIRP by this Adjudicating Authority vide order dated 13.06.2025 in C.P. (IB) No. 199(AHM) of 2025, filed by Indian Renewable Energy Development Agency Limited under Section 7 of the Code, whereby Mr. Keshav Khaneja was appointed as IRP and moratorium under Section 14 was imposed; thereafter, he was appointed as Resolution Professional on 25.08.2025.

2.3. It is submitted that during CIRP, the GST Department issued Show Cause Notice bearing Ref. No. ZA061125061860R dated 18.11.2025 proposing cancellation of the GST registration on the grounds relating to returns under Section 39 of the CGST Act, details of outward supplies in Form GSTR-1 and suspension of GSTIN pursuant to Anti-Evasion letter dated 17.11.2025.

2.4. It is submitted that on 11.12.2025, representatives of the RP, namely Mr. Gaurav Dutt Sharma and Mr. RBS Chauhan, met the concerned GST and Anti-Evasion officers, who informed them that the cancellation proceedings were also on account of alleged non-availability of business at the old registered premises. The RP clarified that, upon commencement of CIRP, the erstwhile management stood suspended and the old premises became non-operational, whereafter a new operational office was established at Cabin No. 13, MIQB, Sector-18, Gurugram, Haryana–122022. A detailed reply dated

10.12.2025 was submitted to the SCN, requesting that cancellation proceedings be dropped and the new operational address be updated.

2.5. It is submitted that, notwithstanding the aforesaid reply and representations, the Respondent passed an Order for Cancellation of Registration in Form GST REG-19 bearing Ref. No. ZA061225056304U dated 14.12.2025, cancelling the GST registration retrospectively with effect from 27.10.2023. The said order recorded, inter alia, that the GSTIN was suspended/cancelled pursuant to the Anti-Evasion direction dated 17.11.2025.

2.6. It is submitted that thereafter, on 10.04.2026, representatives of the RP again personally visited the GST office, furnished the reply and requisite documents, and explained the CIRP status, change of operational address and necessity of restoration of GST registration; the documents were duly acknowledged on 16.04.2026.

2.7. It is submitted that the RP thereafter made repeated communications seeking restoration of the GST registration vide emails dated 11.05.2026, 18.05.2026, 22.05.2026 and 27.05.2026, besides personal follow-ups, but the registration remained unrestored.

2.8. It is submitted that Circular No. 134/04/2020-GST dated 23.03.2020 issued by the CBIC, GST Policy

Wing, contains clarification regarding GST matters of entities undergoing CIRP and, as relied upon by the Applicant, contemplates continuation/restoration of GST registration during CIRP. The Applicant submits that continued cancellation is prejudicial to statutory compliance, filing of GST returns, issuance of tax invoices, conduct of business and preservation of the Corporate Debtor as a going concern.

3. In compliance with order dated 03.07.2026, the R-1/The Superintendent Proper Officer GST Department filed its Affidavit-of-Reply on 21.07.2026 vide Inward No. D-6036 stating the following: -

3.1. It is submitted that the Corporate Debtor, Gensol EV Lease Limited, is registered under the Central Goods and Services Tax Act, 2017 bearing GSTIN No. 06AAKCG4847Q1ZU within the jurisdiction of CGST, Gurugram, and is required to comply with the provisions of the CGST Act, 2017 and the Rules framed thereunder. Prior to commencement of CIRP, the Respondent Department had undertaken verification of the registered principal place of business of the Corporate Debtor.

3.2. It is submitted that during such verification, the Respondent Department found that no business activity was being carried out at the registered principal place of business, that the Corporate Debtor had vacated the said premises and that no authorised representative/responsible person was available there. Upon consideration of the material on record, the Anti-Evasion Branch, CGST, Gurugram, issued directions to the jurisdictional authority to initiate appropriate proceedings under the CGST Act, 2017.

3.3. It is submitted that pursuant to the aforesaid directions, the GST registration of the Corporate Debtor was suspended and a Show Cause Notice in Form GST REG-31 dated 18.11.2025 was issued proposing cancellation of the registration, while granting the registered person an opportunity to submit its reply.

3.4. It is submitted that thereafter, upon following the procedure prescribed under the CGST Act, 2017 and the Rules, the competent authority proceeded to cancel the GST registration. The Respondent submits that the said proceedings were initiated and conducted strictly in accordance with the statutory framework and pursuant to the directions of the Anti-Evasion Branch.

3.5. It is submitted that subsequently, the Applicant, claiming appointment as Resolution Professional of the Corporate Debtor, addressed a representation dated 10.04.2026 to the jurisdictional authority seeking restoration of the GST registration on the ground that the Corporate Debtor had been admitted into CIRP and that a new operational office had been established.

3.6. It is submitted that upon receipt of the representation dated 10.04.2026, the jurisdictional authority examined the request; however, since the cancellation proceedings had originated pursuant to directions of the Anti-Evasion Branch, the matter was referred to the said authority for appropriate instructions. Accordingly, the jurisdictional authority addressed a communication dated 18.05.2026 to the Superintendent, Anti-Evasion Branch, CGST, Gurugram, seeking guidance regarding the further course of action in view of the CIRP.

3.7. It is submitted that thereafter, the Anti-Evasion Branch, upon examination of the matter, advised that the same be dealt with in accordance with Notification No. 11/2020-Central Tax dated 21.03.2020 and Circular No. 134/04/2020-GST dated 23.03.2020, and further clarified that any claim pertaining to Government dues could be lodged before the Resolution Professional in accordance with law for safeguarding Government revenue.

3.8. It is submitted that acting upon the aforesaid communication, the jurisdictional authority, vide communication dated 05.06.2026, informed the

Applicant that the cancellation proceedings had originated on the basis of directions issued by the Anti-Evasion Branch and advised the Applicant to pursue the matter with the concerned authority and to proceed in accordance with Notification dated 21.03.2020 and Circular dated 23.03.2020.

3.9. It is submitted that the Respondent Department accordingly contends that the Applicant's representations were duly considered and were neither ignored nor rejected mechanically; rather, the matter was processed through the appropriate administrative channel and the Applicant was informed of the statutory course available under the applicable GST framework.

3.10. It is submitted that the Respondent further relies upon Notification No. 11/2020-Central Tax dated 21.03.2020 and Circular No. 134/04/2020-GST dated 23.03.2020, contending that the Notification prescribes a special procedure for Corporate Debtors undergoing CIRP and treats the IRP/RP as a distinct taxable person requiring a fresh GST registration, and that the Circular does not contemplate automatic restoration of an earlier cancelled registration.

3.11. It is submitted that, according to the Respondent, no application for revocation of cancellation under the CGST Act, 2017 was preferred by the Applicant and no steps were taken for obtaining a fresh registration in terms of Notification dated 21.03.2020; instead, the Applicant directly approached this Tribunal under Section 60(5) of the IBC, 2016 seeking restoration of the erstwhile registration.

3.12. It is submitted that the Respondent contends that commencement of CIRP does not, by itself, invalidate statutory proceedings already initiated under the CGST Act, 2017, nor does it confer an automatic right to restoration of a cancelled GST registration; the GST law and the IBC are required to be harmoniously construed, and the Applicant is required to follow the statutory mechanism prescribed under the GST law.

3.13. It is submitted that the Respondent accordingly maintains that the present Application is not maintainable insofar as it seeks restoration, revocation or renewal of GST registration, as such matters fall within the statutory framework of the CGST Act, 2017, and that the Applicant cannot bypass the remedies and procedure prescribed thereunder by invoking Section 60(5) of the IBC.

4. In compliance with order dated 29.07.2026, the R-1/The Superintendent Proper Officer GST Department filed an additional affidavit on 07.08.2026 vide Inward No. D-6607 to place on record Circular dated 06.05.2020, issued by the GST Department pursuant to the earlier Circulars dated 03.04.2020 and 13.04.2020.

5. In compliance with order dated 07.08.2026, the Applicant filed its written submission on 12.08.2026 vide Inward No. D-6728. The Applicant further relies upon Circular No. 138/08/2020-GST dated 06.05.2020, which clarifies that an IRP/RP need not obtain a fresh GST registration where all pre-appointment returns in FORM GSTR-1 and FORM GSTR-3B have been filed under the existing registration. The Applicant submits that all such GST returns had already been filed prior to cancellation of the registration.

6. In compliance with order dated 07.08.2026, the R-1/The Superintendent Proper Officer GST Department filed its written submission on 14.08.2026 vide Inward No. D-6870. The R-1/The Superintendent Proper Officer GST Department filed certain annexures on 17.08.2026 through e-mode.

Observations and Findings of the Tribunal:

7. We have heard the Learned Counsel appearing for the parties and perused the pleadings and documents placed on record. The principal question arising for consideration is whether, having regard to the CIRP status of the Corporate Debtor and the statutory framework applicable thereto, the issue concerning cancellation and consequential status of its GST registration falls for consideration under Section 60(5)(c) of the Insolvency and Bankruptcy Code, 2016.

8. We note that the CIRP in the case of the Corporate Debtor was initiated on 13.06.2025. The GST officer issued show cause for cancellation of GST Registration on 18.11.2025. The Representatives of the Resolution Professional met the officer on 11.12.2025 and explained the matter and a reply was also filed on 10.12.2025. The GST Registration was cancelled vide order of 14.12.2025 with retrospective effect from 27.10.2023. The RP communicated with the GST Officer afterwards. The RP was also directed to meet the officers in the Anti-Evasion Branch. However, the registration continued to be cancelled.

9. At the outset, it is necessary to clarify that mere commencement of CIRP does not, by itself, render every statutory proceeding initiated or continued under another enactment invalid. The effect of the moratorium under Section 14 of the Code is required to be determined with reference to the nature of the proceedings and the statutory action involved. Proceedings relating to determination or adjudication of statutory liabilities stand on a different footing from coercive recovery or enforcement against the Corporate Debtor.

10. Therefore, the mere fact that the cancellation proceedings were initiated or concluded after commencement of CIRP cannot, by itself, be treated as determinative of their validity. The issue is required to be examined with reference to the provisions of the CGST Act, 2017, the Rules framed thereunder and the specific Notifications and Circulars governing the GST compliances of a Corporate Debtor undergoing CIRP.

11. In this regard, Circular No. 134/04/2020-GST dated 23.03.2020 contains specific clarification concerning the GST registration of entities undergoing CIRP and provides that the GST registration of such entity should not be cancelled under Section 29 of the CGST Act, 2017, subject to the statutory framework applicable thereto. The said Circular further recognises the distinct treatment of statutory dues and compliances during the subsistence of CIRP. The snapshot of the relevant portion of the said circular is as follows: -

2.	**Should the GST registration of corporate debtor be cancelled?**	It is clarified that the GST registration of an entity for which CIRP has been initiated should not be cancelled under the provisions of section 29 of the CGST Act, 2017. The proper officer may, if need be, suspend the registration. In case the registration of an entity undergoing CIRP has already been cancelled and it is within the period of revocation of cancellation of registration, it is advised that such cancellation

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Circular No.134/04/2020-GST

		may be revoked by taking appropriate steps in this regard.

12. The Applicant has further relied upon Circular No. 138/08/2020-GST dated 06.05.2020 concerning the special procedure applicable to Corporate Debtors undergoing CIRP. The Applicant submits that the relevant GST returns had been filed prior to cancellation of the GST registration. The applicability and effect of the said statutory framework are required to be considered with reference to the facts and compliances of the present case. The snapshot of the relevant portion of the said circular is as follows: -

2.	The notification No. 11/2020– Central Tax dated 21.03.2020 specifies that the IRP/RP, in respect of a corporate debtor, has to take a new registration with effect from the date of appointment. **Clarification has been sought whether IRP would be required to take a fresh registration even when they are complying with all the provisions of the GST Law under the registration of Corporate Debtor** (earlier GSTIN) i.e. all the GSTR-3Bs have been filed by the Corporate debtor / IRP prior to the period of appointment of IRPs and they have not been defaulted in return filing.	i. The notification No. 11/2020– Central Tax dated 21.03.2020 was issued to devise a special procedure to overcome the requirement of sequential filing of **FORM GSTR-3B** under GST and to align it with the provisions of the IBC Act, 2016. The said notification has been amended vide notification No. 39/2020 - Central Tax, dated 05.05.2020 so as to specifically provide that corporate debtors who have not defaulted in furnishing the return under GST would not be required to obtain a separate registration with effect from the date of appointment of IRP/RP. ii. Accordingly, it is clarified that IRP/RP would not be required to take a fresh registration in those cases where statements in FORM GSTR-1 under section 37 and returns in FORM GSTR-3B under section 39 of the CGST Act, for all the tax periods prior to the appointment of IRP/RP, have been furnished under the registration of Corporate Debtor (earlier GSTIN).

13. It is undisputed that the Corporate Debtor was undergoing CIRP when the proceedings concerning cancellation of its GST registration were initiated and the order dated 14.12.2025 came to be passed. The CIRP status of the Corporate Debtor was therefore a relevant circumstance requiring consideration while dealing with its GST registration and statutory compliances.

14. The record indicates that the Applicant informed the concerned authorities regarding commencement of CIRP, the displacement of the erstwhile management, the change in the operational premises and the requirement of an appropriate mechanism for compliance with GST obligations. The Applicant also approached the concerned authorities and sought administrative redressal before instituting the present Application.

15. The applicability of the procedure concerning continuation of the existing registration or obtaining registration under the special procedure applicable to a Corporate Debtor undergoing CIRP is required to be determined in accordance with the relevant Notification, Circulars and the factual compliances of the Corporate Debtor. However, such statutory framework is required to be applied having due regard to the subsisting CIRP and the specific clarifications issued in respect of entities undergoing CIRP.

16. Section 60(5)(c) of the Insolvency and Bankruptcy Code, 2016 empowers this Adjudicating Authority to determine questions of law or fact arising out of or in relation to the insolvency resolution process. Such jurisdiction, though wide, cannot be construed as an appellate or supervisory jurisdiction over every dispute arising under another enactment.

17. In the present case, the Applicant does not seek adjudication regarding the quantum or validity of any GST demand. The issue concerns the status of the GST registration and its effect upon the ability of the Resolution Professional to undertake statutory compliances and conduct the affairs of the Corporate Debtor during CIRP. To that limited extent, the dispute has a direct nexus with the CIRP and falls for consideration under Section 60(5)(c) of the Code.

18. The GST registration has a direct bearing upon the statutory compliances required to be undertaken by the Corporate Debtor and may materially affect the ability of the Resolution Professional to manage its affairs during CIRP.

19. Circular No. 134/04/2020-GST dated 23.03.2020 and Circular No. 138/08/2020-GST dated 06.05.2020 address different aspects of GST compliances applicable to Corporate Debtors undergoing CIRP. The statutory framework is, therefore, required to be applied harmoniously, having regard to the CIRP status of the Corporate Debtor and the facts and compliances of the present case.

20. Having regard to the CIRP status of the Corporate Debtor, the representations made by the Resolution Professional and the statutory framework specifically applicable to entities undergoing CIRP, we are of the considered view that the issue concerning cancellation and consequential status of the GST registration of the Corporate Debtor is required to be dealt with in accordance with the applicable provisions of the CGST Act, 2017, the Rules framed thereunder and the relevant Notifications and Circulars governing such entities.

21. We clarify that this Adjudicating Authority is not exercising appellate jurisdiction under the CGST Act, 2017 and is not adjudicating upon the merits, quantum, validity or enforceability of any GST demand or statutory liability. The present consideration is confined to the issue concerning the GST registration of the Corporate Debtor and its direct bearing upon the conduct of CIRP.

22. Nothing contained in this order shall preclude the competent GST authorities from undertaking any assessment, adjudication or other action permissible under law for determination of statutory liabilities. Any coercive recovery or enforcement against the Corporate Debtor shall remain subject to the provisions of the Insolvency and Bankruptcy Code, 2016 and the legal consequences arising from the subsisting CIRP.

23. The Respondent Authorities shall also remain at liberty to submit any lawful claim in respect of dues arising prior to the insolvency commencement date before the Resolution Professional in accordance with the provisions of the Code and the applicable Regulations. Such claim shall be considered and dealt with in accordance with law.

24. In view of the foregoing discussion, we are satisfied that the Applicant has made out a case for grant of appropriate relief to the limited extent indicated hereinbelow.

25. Accordingly, the following directions are issued: -

i. The cancellation of GST registration bearing GSTIN No. **06AAKCG4847Q1ZU** of the Corporate Debtor, Gensol EV Lease Limited, pursuant to Show Cause Notice bearing Ref. No. ZA061125061860R dated 18.11.2025 and Order for Cancellation of Registration in Form GST REG-19 bearing Ref. No. ZA061225056304U dated 14.12.2025, shall not operate against the Corporate Debtor during the subsistence of CIRP.

ii. The Respondent Authorities shall take appropriate consequential action for restoration of the GST registration bearing GSTIN No. 06AAKCG4847Q1ZU of the Corporate Debtor, in accordance with the applicable provisions of the CGST Act, 2017, the Rules framed thereunder and the applicable Notifications and Circulars governing Corporate Debtors undergoing CIRP, including Circular No. 134/04/2020-GST dated 23.03.2020 and Circular No. 138/08/2020-GST dated 06.05.2020.

iii. The Respondents shall also consider and process the request of the Applicant for updation of the operational/principal place of business of the Corporate Debtor at **Cabin No. 13, MIQB, Sector-18, Gurugram, Haryana-122022**, subject to verification and fulfilment of the procedural requirements applicable under the CGST Act and the Rules framed thereunder.

iv. The aforesaid exercise shall be completed expeditiously, preferably within **two weeks** from the date of receipt of a copy of this order, subject to the Applicant furnishing such documents or information as may be lawfully required by the competent authority.

v. The present order is confined to the issue concerning the status and continuation/restoration of the GST registration of the Corporate Debtor during CIRP. Nothing contained herein shall be construed as an adjudication upon the merits, quantum, validity or enforceability of any GST demand or statutory liability.

26. With the aforesaid directions, **IA/989(AHM)2026** stands **allowed** and **disposed of**. No order as to costs.

27. Considering the facts of the case, we deem it appropriate to direct the Registry to send a copy of this order to the Chairman, Central Board of Indirect Tax and Customs, New Delhi for necessary action including issuing of guidance to the field officers, if required, to avoid the unnecessary additional work to the Resolution Professional in the CIRP cases.

28. A certified copy of this order be issued to the parties, if applied for, upon compliance with all requisite formalities.

SD /-

SANJEEV SHARMA
MEMBER (TECHNICAL)
Jeel Pathak/LRA

SHAMMI KHAN
MEMBER (JUDICIAL)

Note: This order of the Bench consisting of Hon'ble Member (Judicial) and Hon'ble Member (Technical), is pronounced in open court on behalf of the Bench by Hon'ble Member (Judicial), under Rule 151 of the NCLT Rules, 2016.

Sd/-

(Paresh Vedani)
Court Officer