

**NATIONAL COMPANY LAW APPELLATE TRIBUNAL**  
**AT CHENNAI**  
**(APPELLATE JURISDICTION)**  
**Company Appeal (AT) (CH) (Ins) No. 356/2025**  
**(IA No. 1069/2025)**

**In the matter of:**

**The Recovery Officer/**

**The Regional Provident Fund Commissioner,  
EPFO**

**...Appellant**

**Vs**

**Amier Hamsa Ali Abbas Rawther,**

**The Liquidator of Floram Shoes India Pvt. Ltd.**

**...Respondent**

**Present :**

For Appellant : Mr. PK Panneer Selvam, Advocate

For Respondent : Ms. Jayanthi K Shah, Advocate

**With**

**Company Appeal (AT) (CH) (Ins) No. 358/2025**  
**(IA Nos. 1072 & 1074/2025)**

**In the matter of :**

**The Recovery Officer/**

**The Regional Provident Fund Commissioner,  
EPFO**

**....Appellant**

**Vs**

**Amier Hamsa Ali Abbas Rawther,**

**The Liquidator of Floram Shoes India Pvt. Ltd.**

**& Anr.**

**....Respondents**

**Present :**

For Appellant : Mr. PK Panneer Selvam, Advocate

For Respondent : Ms. Jayanthi K Shah, Advocate for R1  
Mr. B. Dhanaraj, Advocate for R2

**O R D E R**  
**(Hybrid Mode)**

**28.08.2026:**

List these appeals on **30.10.2026** at 2 pm.

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

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

YS/MS/AK