

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

ITEM No.1 - IA/999(AHM)2026  
ITEM No.2 - IA/1000(AHM)2026  
ITEM No.3 - IA/1001(AHM)2026  
ITEM No.4 - IA/1002(AHM)2026  
ITEM No.5 - IA/1003(AHM)2026  
ITEM No.6 - IA/1004(AHM)2026  
ITEM No.7 - IA/1005(AHM)2026  
in  
CP(IB) 14 of 2018

**Proceedings under Section 7 IBC**

**IN THE MATTER OF:**

IDBI Ltd  
V/s  
Wind World (India) Ltd

.....Applicant

.....Respondent

**Order delivered on: 06/07/2026**

**C O R A M:**

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

**P R E S E N T:**

For the Applicant : Ms. Neha Naik, Adv.  
For the Respondent :

**ORDER**  
**(Hybrid Mode)**

**IA/999(AHM)2026, IA/1000(AHM)2026, IA/1001(AHM)2026, IA/1002(AHM)2026, IA/1003(AHM)2026, IA/1004(AHM)2026 & IA/1005(AHM)2026**

**IA/999(AHM)2026**

This is an application filed by the applicant under Section 60(5) of the Insolvency and Bankruptcy Code, 2016, with the following prayers:

- (a) *pass necessary orders/ directions to Respondent to grant refund of the Pre-CIRP GST Amount of INR 1,71,99,175.26/- (Rupees One Crore Seventy One Lakh Ninety Nine Thousand One Hundred and Seventy Five and Paise Twenty Six only) paid by the Applicant on behalf of the Corporate Debtor;*
- (b) *In the alternative to prayer (a), by pleased to pass orders/ directions to the Respondent to adjust the Pre-CIRP GST Amount of INR 1,71,99,175.26/- (Rupees One Crore Seventy One Lakh Ninety Nine Thousand One Hundred and Seventy Five and Paise Twenty Six only) against the Corporate Debtor's future tax liabilities; and*

*(c) Be pleased to pass such further orders that this Hon'ble Adjudicating Authority may deem fit and proper.*

Let notice be issued to the Respondent by the Registry, returnable by next date. The Applicant is directed to collect the notice from the Registry today itself and serve upon the Respondent along with copy of this order through Registered Ad post / Speed-post, Dasti mode as well as on the registered email ID of the Respondent forthwith.

The Respondent is directed to reply within Seven days from the date of receipt of notice. Rejoinder, if any, be filed before the next date of hearing.

Proof of Service be filed by way of an affidavit before the next date of hearing.

Re-list for further consideration on 14.07.2026.

**IA/1000(AHM)2026**

This is an application filed by the applicant under Section 60(5) of the Insolvency and Bankruptcy Code, 2016, with the following prayers:

- (a) pass necessary orders/ directions to Respondent to grant refund of the Pre-CIRP GST Amount of INR 78,50,857/- (Rupees Seventy Eight Lakhs Fifty Thousand Eight Hundred and Fifty Seven only) paid by the Applicant on behalf of the Corporate Debtor;*
- (b) In the alternative to prayer (a), be pleased to pass orders/ directions to the Respondent to adjust the Pre-CIRP GST Amount of INR 78,50,857/- (Rupees Seventy Eight Lakhs Fifty Thousand Eight Hundred and Fifty Seven only) against the Corporate Debtor's future tax liabilities; and*
- (c) Be pleased to pass such further orders that this Hon'ble Adjudicating Authority may deem fit and proper.*

Let notice be issued to the Respondent by the Registry, returnable by next date. The Applicant is directed to collect the notice from the Registry today itself and serve upon the Respondent along with copy of this order through Registered Ad post / Speed-post, Dasti mode as well as on the registered email ID of the Respondent forthwith.

The Respondent is directed to reply within Seven days from the date of receipt of notice. Rejoinder, if any, be filed before the next date of hearing.

Proof of Service be filed by way of an affidavit before the next date of hearing.

Re-list for further consideration on 14.07.2026.

**IA/1001(AHM)2026**

This is an application filed by the applicant under Section 60(5) of the Insolvency and Bankruptcy Code, 2016, with the following prayers:

- (a) pass necessary orders/ directions to Respondent to grant refund of the Pre-CIRP GST Amount of INR 1,45,48,500/- (Rupees One Crore Forty Five Lakhs Forty Eight Thousand and Five Hundred only) paid by the Applicant on behalf of the Corporate Debtor;
- (b) In the alternative to prayer (a), by pleased to pass orders/ directions to the Respondent to adjust the Pre-CIRP GST Amount of INR 1,45,48,500/- (Rupees One Crore Forty Five Lakhs Forty Eight Thousand and Five Hundred only) against the Corporate Debtor's future tax liabilities; and;
- (c) Be pleased to pass such further orders that this Hon'ble Adjudicating Authority may deem fit and proper.

Let notice be issued to the Respondent by the Registry, returnable by next date. The Applicant is directed to collect the notice from the Registry today itself and serve upon the Respondent along with copy of this order through Registered Ad post / Speed-post, Dasti mode as well as on the registered email ID of the Respondent forthwith.

The Respondent is directed to reply within Seven days from the date of receipt of notice. Rejoinder, if any, be filed before the next date of hearing.

Proof of Service be filed by way of an affidavit before the next date of hearing.

Re-list for further consideration on 14.07.2026.

**IA/1002(AHM)2026**

This is an application filed by the applicant under Section 60(5) of the Insolvency and Bankruptcy Code, 2016, with the following prayers:

- (a) *pass necessary orders/ directions to Respondent to grant refund of the Pre-CIRP GST Amount of INR 2,12,40,724/- (Rupees Two Crores Twelve Lakhs Forty Thousand Seven Hundred and Twenty Four only) paid by the Applicant on behalf of the Corporate Debtor;*
- (b) *In the alternative to prayer (a), by pleased to pass orders/ directions to the Respondent to adjust the Pre-CIRP GST Amount of INR 2,12,40,724/- (Rupees Two Crores Twelve Lakhs Forty Thousand Seven Hundred and Twenty Four only) against the Corporate Debtor's future tax liabilities; and*
- (c) *Be pleased to pass such further orders that this Hon'ble Adjudicating Authority may deem fit and proper.*

Let notice be issued to the Respondent by the Registry, returnable by next date. The Applicant is directed to collect the notice from the Registry today itself and serve upon the Respondent along with copy of this order through Registered Ad post / Speed-post, Dasti mode as well as on the registered email ID of the Respondent forthwith.

The Respondent is directed to reply within Seven days from the date of receipt of notice. Rejoinder, if any, be filed before the next date of hearing.

Proof of Service be filed by way of an affidavit before the next date of hearing.

Re-list for further consideration on 14.07.2026.

**IA/1003(AHM)2026**

This is an application filed by the applicant under Section 60(5) of the Insolvency and Bankruptcy Code, 2016, with the following prayers:

- (a) pass necessary orders/ directions to Respondent to grant refund of the Pre-CIRP GST Amount of INR 3,10,62,686/- (Rupees Three Crores Ten Lakhs Sixty Two Thousand Six Hundred and Eighty Six only) paid by the Applicant on behalf of the Corporate Debtor;*
- (b) In the alternative to prayer (a), by pleased to pass orders/ directions to the Respondent to adjust the Pre-CIRP GST Amount of INR 3,10,62,686/- (Rupees Three Crores Ten Lakhs Sixty Two Thousand Six Hundred and Eighty Six only) against the Corporate Debtor's future tax liabilities; and*
- (c) Be pleased to pass such further orders that this Hon'ble Adjudicating Authority may deem fit and proper.*

Let notice be issued to the Respondent by the Registry, returnable by next date. The Applicant is directed to collect the notice from the Registry today itself and serve upon the Respondent along with copy of this order through Registered Ad post / Speed-post, Dasti mode as well as on the registered email ID of the Respondent forthwith.

The Respondent is directed to reply within Seven days from the date of receipt of notice. Rejoinder, if any, be filed before the next date of hearing.

Proof of Service be filed by way of an affidavit before the next date of hearing.

Re-list for further consideration on 14.07.2026.

**IA/1004(AHM)2026**

This is an application filed by the applicant under Section 60(5) of the Insolvency and

Bankruptcy Code, 2016, with the following prayers:

- (a) pass necessary orders/ directions to Respondent to grant refund of the Pre-CIRP GST Amount of INR 77,44,682/- (Rupees Seventy Seven Lakhs Forty Four Thousand Six Hundred and Eighty Two only) paid by the Applicant on behalf of the Corporate Debtor;
- (b) In the alternative to prayer (a), by pleased to pass orders/ directions to the Respondent to adjust the Pre-CIRP GST Amount of INR 77,44,682/- (Rupees Seventy Seven Lakhs Forty Four Thousand Six Hundred and Eighty Two only) against the Corporate Debtor's future tax liabilities; and
- (c) Be pleased to pass such further orders that this Hon'ble Adjudicating Authority may deem fit and proper.

Let notice be issued to the Respondent by the Registry, returnable by next date. The Applicant is directed to collect the notice from the Registry today itself and serve upon the Respondent along with copy of this order through Registered Ad post / Speed-post, Dasti mode as well as on the registered email ID of the Respondent forthwith.

The Respondent is directed to reply within Seven days from the date of receipt of notice. Rejoinder, if any, be filed before the next date of hearing.

Proof of Service be filed by way of an affidavit before the next date of hearing.

Re-list for further consideration on 14.07.2026.

**IA/1005(AHM)2026**

This is an application filed by the applicant under Section 60(5) of the Insolvency and Bankruptcy Code, 2016, with the following prayers:

- (a) *pass necessary orders/ directions to Respondent to grant refund of the Pre-CIRP GST Amount of INR 4,10,94,968.16/- (Rupees Four Crore Ten Lakh Ninety Four Thousand Nine Hundred and Sixty Eight and Paise Sixteen only) paid by the Applicant on behalf of the Corporate Debtor;*
- (b) *In the alternative to prayer (a), by pleased to pass orders/ directions to the Respondent to adjust the Pre-CIRP GST Amount of INR 4,10,94,968.16/- (Rupees Four Crore Ten Lakh Ninety Four Thousand Nine Hundred and Sixty Eight and Paise Sixteen only) against the Corporate Debtor's future tax liabilities; and*
- (c) *Be pleased to pass such further orders that this Hon'ble Adjudicating Authority may deem fit and proper.*

Let notice be issued to the Respondent by the Registry, returnable by next date. The Applicant is directed to collect the notice from the Registry today itself and serve

upon the Respondent along with copy of this order through Registered Ad post / Speed-post, Dasti mode as well as on the registered email ID of the Respondent forthwith.

The Respondent is directed to reply within Seven days from the date of receipt of notice. Rejoinder, if any, be filed before the next date of hearing.

Proof of Service be filed by way of an affidavit before the next date of hearing.

Re-list for further consideration on 14.07.2026.

Sd/-

**SANJEEV SHARMA  
MEMBER (TECHNICAL)**

Sd/-

**SHAMMI KHAN  
MEMBER (JUDICIAL)**