

**IN THE NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH-I, CHENNAI**

ATTENDANCE CUM ORDER SHEET OF THE HEARING
HELD ON **12.06.2026** THROUGH VIDEO CONFERENCING

CORAM: HON'BLE SHRI. SANJIV JAIN, MEMBER (JUDICIAL)
HON'BLE SHRI. VENKATARAMAN SUBRAMANIAM, MEMBER (TECHNICAL)

APPLICATION NUMBER :
PETITION NUMBER : CP(IB)/175/CHE/2025
NAME OF THE PETITIONER(S) : Manza Retail Pvt. Ltd.
NAME OF THE RESPONDENT(S) :
UNDER SECTION : Sec 10 of IBC, 2016

ORDER

Present: Shri. B. Thilak Narayanan, Ld. Counsel for the Corporate Applicant.
Shri. Samarth Gogla, Ld. Counsel for Hero FinCorp Limited.

The Corporate Applicant is directed to submit the following details:

- (1) The following information relating to its books of account for the immediately preceding three financial years or since incorporation, whichever is later:
 - (a) List of all bank accounts operated by the Corporate Debtor, including account numbers, bank names, branches and authorized signatories:
 - (b) Particulars of assets including:
 - (i) immovable properties – fixed assets register along with asset location;
 - (ii) movable properties and inventory;

- (iii) investments in securities, subsidiaries, or joint ventures;
 - (iv) intangible assets including intellectual property rights, virtual digital assets; and
 - (v) list of receivables along with supporting evidence.
- (2) The Corporate Applicant shall also furnish the following documents:
- (a) Details of secured and unsecured creditors with amounts outstanding;
 - (b) List of all creditors with their contact details, email addresses and complete claim particulars;
 - (c) List of all ongoing litigations, disputes and arbitration proceedings to which the Corporate Debtor is a party;
 - (d) List of all employees with their designation and workmen and their outstanding dues;
 - (e) Particulars of subsidiaries, joint ventures and associate companies;
 - (f) Details of corporate guarantees given or received;
 - (g) Statement of transactions with related parties for the preceding two financial years;
 - (h) Details of all regulatory approvals, licenses and registrations required for business operations;
 - (i) Organization structure and details of key managerial personnel;

- (j) Details of statutory compliances including filings with the Ministry of Corporate Affairs, Income-Tax, GST and other applicable regulators;
- (k) Details of Joint Development Agreements and other similar collaboration or co-development arrangements including rights, obligations and interests of the Corporate Debtor arising thereunder;
- (l) Details of assets which are under attachment by enforcement agencies including particulars of the assets attached, the authority which has attached and the status of such proceedings;
- (m) Details of demand notices, assessment orders or recovery proceedings under the Income-tax Act, 1961, the Central Goods and Services Tax Act, 2017, the Customs Act, 1962, the Central Excise Act, 1944 and analogous State legislations;
- (n) Details of any provident fund, gratuity, employees state insurance or other workmen related dues, outstanding as on the date of the application;
- (o) Details of all proceedings including criminal proceedings, investigations, prosecutions or attachments pending against the Corporate Debtor or any of its officers under the Prevention of Money-Laundering Act, 2002, the Prohibition of Benami Property Transactions Act, 1988, the Foreign Exchange Management Act, 1999, the Companies Act, 2013 or under any other law for the time being in force along with status reports thereof.
- (p) Details of all allottees including their names, amounts due and units allotted whose claims are either reflecting in the books of accounts of the Corporate Debtor or in the records of the Real Estate Regulatory Authority established under the Real Estate (Regulation and Development) Act, 2016 (16 of 2016); and

(q) any other information as the Corporate Applicant considers relevant for the Corporate Insolvency Resolution Process.

Ld. Counsel for the Financial Creditor states that this petition has been filed by the Corporate Debtor without approaching the bank for restructuring or renewal of limit.

Let the above details be filed by way of memo within three weeks from today.

List the matter for hearing on **11.08.2026**.

Sd/-
[VENKATARAMAN SUBRAMANIAM]
MEMBER (TECHNICAL)

Sd/-
[SANJIV JAIN]
MEMBER (JUDICIAL)

Suguna

Date: 12.06.2026