

Government dues – Belated claims – Object of the Code which interalia aims for insolvency resolution of the corporate debtor in a time bound manner – Code has also altered the order of priority of payment of Government dues when compared to the earlier Companies Act – The emphasis under the Code is for time bound process rather than payment of belated Government dues – Applications dismissed – Resolution Professional to consider Government dues if appearing in the books of account of the Corporate Debtor.2023 PLRonline 0117 (NCLT Mum.)

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