The approved resolution plan is binding on all authorities, including Revenue and Stamp Authorities and the refusal to effect mutation can be considered as contrary to the statutory mandate

The **Madhya Pradesh High Court** in the case of **Mahan Energen Limited vs State of Madhya Pradesh [WP No. 26143 of 2025] dated April 08, 2026**, has held that the approved resolution plan is binding on all authorities, including Revenue and Stamp Authorities and the refusal to effect mutation can be considered as contrary to the statutory mandate. Accordingly, the Court directed the respondent authorities (State Government) to forthwith mutate the Petitioner's name "Mahan Energen Limited" in all relevant land/revenue records pertaining to the subject lands, subject to final adjudication of the writ petition.

The High Court observed that the resolution plan given by the NCLT is binding on every authority, and the authorities have failed to carry out the mutation of the company's name in the land/revenue records. The inaction is continuing, unexplained, and contrary to the settled principle governing mutation proceedings.

The binding order passed by the NCLT on 01.11.2021 continues to operate in full force, remains unimpeached, and there is no stay, suspension, or setting aside of the said order by any forum. The ROC has given recognition to the resolution by effecting the change in legal identity in the record of the ROC, changing the name to "Mahan Energen Limited" from 25.03.2022, added the Court.

The Court emphasised that the State does not dispute the title of the subject land of the petitioner as successor-in-interest and is accepting the Bhu-bhatak (land revenue) from the petitioner in the name of Mahan Energen Ltd. while refusing to record the name in the revenue record. The mutation of the name on the basis of a judicial/quasi-judicial order passed by the competent authority is ministerial and is not discretionary at all.

Thus, the Court stated that the Revenue Authorities are bound to carry out such entry once foundational facts are undisputed; they cannot convert this administrative functioning into a quorum of adjudicating collateral issues. Considering the provisions of Section 31 of IBC which gives a statutory mandate, the approved resolution plan is binding on all authorities, including Revenue and Stamp Authorities, and the refusal to effect mutation can be considered as contrary to the statutory mandate.