

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL,

NEW DELHI BENCH

COURT VI

NEW DELHI

Company Application No. CA (CAA) 50/ND/2020

In the matter of:

Sections 230-232 and other applicable provisions of the Companies Act,

2013 read with Companies (Compromises, Arrangements, and

Amalgamations) Rules, 2016.

AND

IN THE MATTER OF SCHEME OF AMALGAMATION

AMONGST

1. M/s Annalakshmi Tradelinks Private Limited (Transferor Company No. 1)

A company incorporated on 15th day of January, 2010 under the Provisions of the Companies Act, 1956 having its Registered Office at: Ground Floor, B-2A/116, Janak Puri, New Delhi -- 110058.

.....TRANSFEROR COMPANY NO. 1

2. M/s Bihari Vats Buildwell Private Limited (Transferor Company No. 2) A

company incorporated on 02th day of June, 2008 under the Provisions of



the Companies Act, 1956 Having its Registered Office at: Ground Floor, B-2A/116, Janak Puri, New Delhi - 110058.

..... TRANSFEROR COMPANY NO. 2

3. M/s Centurion Tradecom Private Limited (Transferor Company No. 3) A company incorporated on 04th day of September, 1981 under the Provisions of the Companies Act, 1956 Having its Registered Office at: B-2A/116, Janak Puri, New Delhi - 110058.

..... TRANSFEROR COMPANY NO. 3

4. M/s Maple Infrareality Private Limited (Transferor Company No. 4) A company incorporated on 01st day of December, 2009 under the Provisions of the Companies Act, 1956 Having its Registered Office at: Ground Floor, B-2A/116, Janak Puri, New Delhi - 110058.

..... TRANSFEROR COMPANY NO. 4

5. M/s Pee Dee Tradelinks Private Limited (Transferor Company No. 5) A company incorporated on 10th day of October, 1985 under the Provisions of the Companies Act, 1956 Having its Registered Office at: B-2A/116, Janak Puri, New Delhi - 110058.

..... TRANSFEROR COMPANY NO. 5

6. M/s Shri Ram Tradecom Private Limited (Transferor Company No. 6) A company incorporated on 28th day of August, 1998 under the Provisions of

the Companies Act, 1956 Having its Registered Office at: B-2A/116, Janak Puri, New Delhi - 110058.

..... TRANSFEROR COMPANY NO. 6

7. M/s Texpro Textiles India Private Limited (Transferor Company No. 7) A company incorporated on 02nd day of February, 1989 under the Provisions of the Companies Act, 1956 Having its Registered Office at: B-2A/116, Janak Puri, New Delhi - 110058.

..... TRANSFEROR COMPANY NO. 7

8. M/s Vidhan Infrastructure Private Limited (Transferor Company No. 8) A company incorporated on 02nd day of June, 2008 under the Provisions of the Companies Act, 1956 Having its Registered Office at: B-2A/116, Janak Puri, New Delhi - 110058.

..... TRANSFEROR COMPANY NO. 8

9. M/s Srishti Impex Private Limited (Transferor Company No. 9) A company incorporated on 23rd day of December, 1997 under the Provisions of the Companies Act, 1956 Having its Registered Office at: B-2A/116, Janak Puri, Delhi - 110058.

..... TRANSFEROR COMPANY NO. 9

10.M/s WBT-India Private Limited (Transferee Company) A company incorporated on 30th day of July, 1998 under the Provisions of the Companies Act, 1956 Having its Registered Office at: H. No. 13, L-Extension, Part-II, Mohan Garden, Uttam Nagar, New Delhi - 110059.

..... TRANSFEE COMPANY

Order Delivered on: 23.10.2020

Coram:

SHRI. P.S.N. PRASAD
Hon'ble Member (Judicial)
DR. V.K. SUBBURAJ
Hon'ble Member (Technical)

For the Applicant: Mr. Vijay Kumar Gupta, CA.

ORDER

SHRI. P.S.N. PRASAD, HON'BLE MEMBER (J)

1. This is an application filed by the applicant companies under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (for brevity 'The Act') read with Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 (for brevity 'The Rules') in relation to the Scheme of Amalgamation (for brevity the "SCHEME") proposed between the applicants. In terms of Sections 230 and 232 of the 2013 Act following prayers have been made for orders: -

- a) pass an order for dispensation of calling, convening, holding and conducting the meetings of Shareholders of Transferor Companies and Transferee Company in view of granting of no objections on the proposed scheme by respective Shareholders.*
- b) pass an order for dispensation of calling, convening, holding and conducting the meetings of Secured Creditors of Transferor Companies and Transferee Company in view of granting of no objections on the proposed scheme by respective Secured Creditors.*
- c) pass an order for dispensation of calling, convening, holding and conducting the meetings of Unsecured Creditors of Transferor*

Companies and Transferee Company in view of granting of no objections on the proposed scheme by respective Unsecured Creditors.

d) pass an order to dispense with requirement of issue and publication of notices of the respective meetings of Shareholders, Secured Creditors and Unsecured Creditors in the newspapers.

e) pass such other and further orders as this Hon'ble Tribunal may deem fit in the facts and proper in the facts and circumstances of the case.

2. An Affidavit in support of the application sworn for and on behalf of all Applicant Companies has been filed by the authorized representatives of the applicant companies.
3. It is represented that the Scheme does not contemplate any corporate debt restructuring exercise as contemplated under Section 230(2) of the Act. Learned Counsel has taken us through the averments made in the application as well as the typed set of documents annexed there with.
4. It is further represented that the application filed by the applicants is maintainable in view of Rule 3(2) of the Rules. Learned Counsel also represented that the registered offices of all the applicant companies are situated within the territorial jurisdiction of this Tribunal and fall within domain of Registrar of Companies, NCT, New Delhi.
5. In relation to the Applicant Company No. 1-it has been represented that, M/s

Annalakshmi Tradelinks Private Limited (Transferor Company No. 1) have 04



(Four) shareholders. All the said Equity Shareholders have given their consent in form of affidavit to the proposed amalgamation. The Petitioner /Transferor Company No.1 have nil secured Creditors and 3 unsecured Creditors. The unsecured Creditors of the aforesaid Petitioner /Transferor Companies forming 100 % of the total debt have given their consent in the form of affidavit to the proposed amalgamation. Since the transferor company no. 1 has no secured creditor the requirement of convening meeting of Secured creditor does not arise. In relation to the shareholders and unsecured creditors, the transferor company No. 1 seeks dispensation from convening and holding of their respective meetings, on the ground that all the shareholders as well as all unsecured creditors have given consent in favour of the Scheme.

6. M/s Bihari Vats Buildwell Private Limited (Transferor Company No. 2) have 04 (Four) shareholders. All the said Equity Shareholders of the aforesaid respective Petitioner Company have given the consent in form of affidavit to the proposed amalgamation. Transferor Company no.2 have nil secured Creditors and 4 unsecured Creditors. The unsecured Creditors of the aforesaid Petitioner /Transferor Companies forming 100 % of the total debt have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Since the transferor company no. 2 has no secured creditor the requirement of convening meeting of Secured creditor does not arise. In relation to the shareholders and unsecured creditors, the transferor company



No. 2 seeks dispensation from convening and holding of their respective meetings, on the ground that both the shareholders as well as all unsecured creditors have given consent in favour of the Scheme.

7. M/s Centurian Tradecom Private Limited (Transferor Company No. 3) have 04 (Four) shareholders. All the said Equity Shareholders of the aforesaid respective Petitioner Company have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Additionally, the Petitioner /Transferor Company have nil secured Creditors and 2 unsecured Creditors. The unsecured Creditors of the aforesaid Petitioner /Transferor Companies forming 100 % of the total debt have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Since the transferor company no. 3 has no secured creditor the requirement of convening meeting of Secured creditor does not arise. In relation to the shareholders and unsecured creditors, the transferor company No. 3 seeks dispensation from convening and holding of their respective meetings, on the ground that all the shareholders as well as all unsecured creditors have given consent in favour of the Scheme.

8. M/s Maple Infrareality Private Limited (Transferor Company No. 4) have 04 (Four) shareholders. All the said Equity Shareholders of the aforesaid respective Petitioner Company have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Additionally, the



Petitioner /Transferor Company have nil secured Creditors but has 1 unsecured Creditors. The unsecured Creditors of the aforesaid Petitioner /Transferor Companies forming 100 % of the total debt have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Since the transferor company no. 4 has no secured creditor the requirement of convening meeting of Secured creditor does not arise. In relation to the shareholders and unsecured creditors, the transferor company No. 4 seeks dispensation from convening and holding of their respective meetings, on the ground that all the shareholders as well as the unsecured creditors have given consent in favour of the Scheme.

9. M/s Pee Dee Tradelinks Private Limited (Transferor Company No. 5) have 08 (Eight) shareholders. All the said Equity Shareholders of the aforesaid respective Petitioner Company have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Additionally, the Petitioner /Transferor Company have nil secured Creditors and 2 has unsecured Creditors. The unsecured Creditors of the aforesaid Petitioner /Transferor Companies forming 100 % of the total debt have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Since the transferor company no. 5 has no secured creditor the requirement of convening meeting of Secured creditor does not arise. In relation to the shareholders and unsecured creditors, the transferor company No. 5 seeks



dispensation from convening and holding of their respective meetings, on the ground that all the shareholders as well as all unsecured creditors have given consent in favour of the Scheme.

10.M/s Shri Ram Tradecom Private Limited (Transferor Company No. 6) have 04 (Four) shareholders. All the said Equity Shareholders of the aforesaid respective Petitioner Company have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Additionally, the Petitioner /Transferor Company have nil secured Creditors but has 3 unsecured Creditors. The unsecured Creditors of the aforesaid Petitioner /Transferor Companies forming 100 % of the total debt have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Since the transferor company no. 6 has no secured creditor the requirement of convening meeting of Secured creditor does not arise. In relation to the shareholders and unsecured creditors, the transferor company No. 6 seeks dispensation from convening and holding of their respective meetings, on the ground that all the shareholders as well as all unsecured creditors have given consent in favour of the Scheme.

11.M/s Texpro Textiles India Private Limited (Transferor Company No. 7) have 05 (Five) shareholders. All the said Equity Shareholders of the aforesaid respective Petitioner Company have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Additionally, the



Petitioner /Transferor Company have nil secured Creditors but has 4 unsecured Creditors. The unsecured Creditors of the aforesaid Petitioner /Transferor Companies forming 100 % of the total debt have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Since the transferor company no. 7 has no secured creditor the requirement of convening meeting of Secured creditor does not arise. In relation to the shareholders and unsecured creditors, the transferor company No. 7 seeks dispensation from convening and holding of their respective meetings, on the ground that all the shareholders as well as all unsecured creditors have given consent in favour of the Scheme.

12.M/s Vidhan Infrastructure Private Limited (Transferor Company No. 8) have 04 (Four) shareholders. All the said Equity Shareholders of the aforesaid respective Petitioner Company have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Additionally, the Petitioner /Transferor Company have nil secured Creditors but has 1 unsecured Creditors. The unsecured Creditors of the aforesaid Petitioner /Transferor Companies forming 100 % of the total debt have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Since the transferor company no. 8 has no secured creditor the requirement of convening meeting of Secured creditor does not arise. In relation to the shareholders and unsecured creditors, the transferor company No. 8 seeks



dispensation from convening and holding of their respective meetings, on the ground that all the shareholders as well as all unsecured creditors have given consent in favour of the Scheme.

13.M/s Srishti Impex Private Limited (Transferor Company No. 9) have 04 (Four) shareholders. All the said Equity Shareholders of the aforesaid respective Petitioner Company have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Additionally, the Petitioner /Transferor Company have nil secured Creditors but has 3 unsecured Creditors. The unsecured Creditors of the aforesaid Petitioner /Transferor Companies forming 100 % of the total debt have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Since the transferor company no. 10 has no secured creditor the requirement of convening meeting of Secured creditor does not arise. In relation to the shareholders and unsecured creditors, the transferor company No. 10 seeks dispensation from convening and holding of their respective meetings, on the ground that all the shareholders as well as all unsecured creditors have given consent in favour of the Scheme.

14.M/s WBT-India Private Limited (Transferee Company) have 04 (Four) shareholders. All the said Equity Shareholders of the aforesaid respective Petitioner Company have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Additionally, the Petitioner



/Transferee Company have nil secured Creditors but has 7 unsecured Creditors. The unsecured Creditors of the aforesaid Petitioner /Transferor Companies forming 100 % of the total debt have agreed in writing and given their consent in the form of affidavit to the proposed amalgamation. Since the transferee company has no secured creditor the requirement of convening meeting of Secured creditor does not arise. In relation to the shareholders and unsecured creditors, the transferee company seeks dispensation from convening and holding of their respective meetings, on the ground that all the shareholders as well as all unsecured creditors have given consent in favour of the Scheme.

15. The above application has been placed before us and this Tribunal proceeds to entertain the same. The registered offices of all the applicant companies are situated within New Delhi which are subject to the territorial jurisdiction of Registrar of Companies, NCT, New Delhi as well as that of this Tribunal.

16. We have perused the application and the connected documents filed along with the Scheme of Amalgamation contemplated amongst the Applicant Companies.

17. M/s Annalakshmi Tradelinks Private Limited (Transferor Company No. 1) is a company incorporated on 15th day of January, 2010 under the Provisions of the Companies Act, 1956 having its Registered Office at: Ground Floor, B-2A/116, JanakPuri, New Delhi - 110058. The Authorized Share Capital of the



Company is Rs.100,00,000/- and the paid-up share capital of the company is Rs. 95,80,000/-

18.M/s Bihari Vats Buildwell Private Limited(Transferor Company No. 2) is a company incorporated on 02nd day of June, 2008 under the Provisions of the Companies Act, 1956 Having its Registered Office at: Ground Floor, B-2A/116, JanakPuri, New Delhi - 110058.The Authorized Share Capital of the Company is Rs.50,00,000/- and the paid-up share capital of the company is Rs. 37,80,000/-.

19.M/s Centurian Tradecom Private Limited (Transferor Company No. 3) is a company incorporated on 04thday of September, 1981under the Provisions of the Companies Act, 1956 Having its Registered Office at: B-2A/116, JanakPuri, New Delhi - 110058. The Authorized Share Capital of the Company is Rs.100,00,000/- and the paid-up share capital of the company is Rs. 84,17,000/-

20.M/s Maple Infrarealty Private Limited (Transferor Company No. 4) is a company incorporated on 1stday of December, 2009under the Provisions of the Companies Act, 1956 Having its Registered Office at: Ground Floor, B-2A/116, JanakPuri, New Delhi - 110058. The Authorized Share Capital of the Company is Rs.100,00,000/- and the paid-up share capital of the company is Rs. 85,65,000/-

21.M/s Pee Dee Tradelinks Private Limited (Transferor Company No. 5) is a company incorporated on 10thday of October, 1985 under the Provisions of the Companies Act, 1956 Having its Registered Office at: B-2A/116, JanakPuri, New Delhi - 110058. The Authorized Share Capital of the Company is Rs.100,00,000/- and the paid-up share capital of the company is Rs. 94,29,400/-.

22.M/s Shri Ram Tradecom Private Limited (Transferor Company No. 6) is a company incorporated on 28thday of August 1988under the Provisions of the Companies Act, 1956 having its Registered Office at: B-2A/116, JanakPuri, New Delhi - 110058. The Authorized Share Capital of the Company is Rs.150,00,000/- and the paid-up share capital of the company is Rs. 123,80,550/-.

23.M/s Texpro Textiles India Private Limited (Transferor Company No. 7) is a company incorporated on 2ndday of February 1989under the Provisions of the Companies Act, 1956 Having its Registered Office at: B-2A/116, JanakPuri, New Delhi - 110058. The Authorized Share Capital of the Company is Rs.100,00,000/- and the paid-up share capital of the company is Rs. 56,91,500/-.

24.M/s Vidhan Infrastructure Private Limited (Transferor Company No. 8) is a company incorporated on 2ndday of June2008 under the Provisions of the Companies Act, 1956 Having its Registered Office at: B-2A/116, JanakPuri,

New Delhi - 110058. The Authorized Share Capital of the Company is Rs.75,00,000/- and the paid-up share capital of the company is Rs. 65,34,980/-.

25.M/s Srishti Impex Private Limited (Transferor Company No. 9) is a company incorporated on 23rd day of December 1997 under the Provisions of the Companies Act, 1956 having its Registered Office at: B-2A/116, JanakPuri, New Delhi - 110058. The Authorized Share Capital of the Company is Rs.75,00,000/- and the paid-up share capital of the company is Rs. 27,07,860/-.

26.M/s WBT-India Private Limited(Transferee Company) is a company incorporated on 30th day of July 1998 under the Provisions of the Companies Act, 1956 Having its Registered Office at: H.No. 13, L-Extension, Part-II, Mohan Garden, Uttam Nagar, New Delhi - 110059.The Authorized Share Capital of the Company is Rs.150,00,000/- and the paid-up share capital of the company is Rs. 131,30,000/-.

27.The Board of Directors of all the Applicant Companies vide separate meetings have unanimously passed resolutions and approved the proposed Scheme of Amalgamation as contemplated above and copies of resolutions have also been placed on record by the Companies.

28. Taking into consideration the application and the documents filed therewith, we propose to issue the following directions with respect to calling, convening



and holding of the meetings of the Shareholders, Secured and Unsecured Creditors or dispensing with the same which are as follows:

A. In relation to the Transferor Company No.1: -

- i. Since it is represented by the Company that there is 100% in value of the Equity Shareholders in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviate*
- ii. The meeting of Secured creditors is also dispensed with because there is no Secured creditor in the company and therefore, the requirement of convening meeting of Secured creditors does not arise.*
- iii. Since it is represented by the Company that there is 100% in value of the Unsecured Creditors in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviated.*

B. In relation to the Transferor Company No.2: -

- i. Since it is represented by the Company that there is 100% in value of the Equity Shareholders in the Company have*

placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviate

- ii. The meeting of Secured creditors is also dispensed with because there is no Secured creditor in the company and therefore, the requirement of convening meeting of Secured creditors does not arise.*
- iii. Since it is represented by the Company that there is 100% in value of the Unsecured Creditors in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviated.*

C. In relation to the Transferor Company No.3: -

- i. Since it is represented by the Company that there is 100% in value of the Equity Shareholders in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviate*
- ii. The meeting of Secured creditors is also dispensed with because there is no Secured creditor in the company and therefore, the requirement of convening meeting of Secured creditors does not arise.*
- iii. Since it is represented by the Company that there is 100% in value of the Unsecured Creditors in the Company have*

placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviated.

D. In relation to the Transferor Company No.4: -

- i. Since it is represented by the Company that there is 100% in value of the Equity Shareholders in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviate*
- ii. The meeting of Secured creditors is also dispensed with because there is no Secured creditor in the company and therefore, the requirement of convening meeting of Secured creditors does not arise.*
- iii. Since it is represented by the Company that there is 100% in value of the Unsecured Creditors in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviated.*

E. In relation to the Transferor Company No.5: -

- i. Since it is represented by the Company that there is 100% in value of the Equity Shareholders in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviate*

- ii. *The meeting of Secured creditors is also dispensed with because there is no Secured creditor in the company and therefore, the requirement of convening meeting of Secured creditors does not arise.*
- iii. *Since it is represented by the Company that there is 100% in value of the Unsecured Creditors in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviated.*

F. In relation to the Transferor Company No.6: -

- i. *Since it is represented by the Company that there is 100% in value of the Equity Shareholders in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviate*
- ii. *The meeting of Secured creditors is also dispensed with because there is no Secured creditor in the company and therefore, the requirement of convening meeting of Secured creditors does not arise.*
- iii. *Since it is represented by the Company that there is 100% in value of the Unsecured Creditors in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviated.*

G. In relation to the Transferor Company No.7: -

- i. *Since it is represented by the Company that there is 100% in value of the Equity Shareholders in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviate*
- ii. *The meeting of Secured creditors is also dispensed with because there is no Secured creditor in the company and therefore, the requirement of convening meeting of Secured creditors does not arise.*
- iii. *Since it is represented by the Company that there is 100% in value of the Unsecured Creditors in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviated.*

H. In relation to the Transferor Company No.8: -

- i. *Since it is represented by the Company that there is 100% in value of the Equity Shareholders in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviate*
- ii. *The meeting of Secured creditors is also dispensed with because there is no Secured creditor in the company and*

therefore, the requirement of convening meeting of Secured creditors does not arise.

iii. Since it is represented by the Company that there is 100% in value of the Unsecured Creditors in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviated.

I. In relation to the Transferor Company No.9: -

i. Since it is represented by the Company that there is 100% in value of the Equity Shareholders in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviate

ii. The meeting of Secured creditors is also dispensed with because there is no Secured creditor in the company and therefore, the requirement of convening meeting of Secured creditors does not arise.

iii. Since it is represented by the Company that there is 100% in value of the Unsecured Creditors in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviated.

J. In relation to the Transferee Company: -

- i. *Since it is represented by the Company that there is 100% in value of the Equity Shareholders in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviate*
- ii. *The meeting of Secured creditors is also dispensed with because there is no Secured creditor in the company and therefore, the requirement of convening meeting of Secured creditors does not arise.*
- iii. *Since it is represented by the Company that there is 100% in value of the Unsecured Creditors in the Company have placed their consent-affidavits on record, the necessity of convening and holding a meeting is obviated.*

K. In view of the above the present joint application stands allowed by dispensing with the meetings of shareholders and creditors of both the applicant companies.

L. The applicants are directed to serve notice of the proposed Scheme on the Regional Director, Ministry of Corporate Affairs, B-2 Wing, 2nd Floor, Paryavaran Bhavan, CGO Complex, New Delhi-110 003, Registrar of Companies at 4th Floor, IFCI Tower, 61, Nehru Place, New Delhi-110 019; the Official Liquidator, Lok -Nayak.-Bhavan, 8th Floor, Khan Market, New Delhi -110

001; the office of the Income Tax Department, Income Tax Officer, Ward – 7(4), Central Revenue Building, IP Estate, New Delhi-110 002 and Office of the Income Tax Department, Income Tax Officer, Additional Commissioner of Income Tax, Special Range-4, Central Revenue Building, IP Estate, New Delhi-110 002 (5) the Securities and Exchange Board of India(SEBI) (f) the BSE Limited (BSE); (g) the National Stock Exchange of India Limited (NSE); (h) the Multi Commodity Exchange of India Limited (MCX); and (i) the National Securities Depository Limited (NSDL.)

M. The notices to Income Tax authorities shall disclose sufficient details like PAN card numbers, ward numbers and assessing officers so that proper reply may be filed.

Let copy of the order be served to the parties.

-sd-

(DR. V.K. SUBBURAJ)

MEMBER (TECHNICAL)

-sd-

(P.S.N PRASAD)

MEMBER (JUDICIAL.)