

**IN THE NATIONAL COMPANY LAW TRIBUNAL,
NEW DELHI COURT III (SPECIAL BENCH)**

Item No. 318

CA-86/2024

In

CP.CAA-44(ND)/2023

IN THE MATTER OF:

Rubicon Mercantile Pvt Ltd. AND Meghmala Marketing Pvt Ltd.

.....APPLICANT/PETITIONER

SECTION

U/s 230-232

Order delivered on 06.05.2024

CORAM:

SHRI BACHU VENKAT BALARAM DAS, HON'BLE MEMBER (JUDICIAL)

SHRI RAHUL BHATNAGAR, HON'BLE MEMBER (TECHNICAL)

PRESENT:

For the Applicant : CS Raghav Agarwal, Adv. Saral Sharma.

For the Respondent :

**HYBRID HEARING (PHYSICAL & VC)
ORDER**

CA-86/2024:-

This application has been filed seeking rectification of order dated 10.04.2024 passed by this Tribunal.

It is submitted that the Petitioner in the petition filed under Section 230-232 seeking sanction of the scheme of amalgamation between the Transferor Companies and the Transferee Company and their respective shareholders and Creditors had prayed for the appointed date for the proposed scheme of amalgamation to be 01.04.2022.

It is also submitted that in the order dated 10.04.2024 passed by this Tribunal approving the scheme of amalgamation, the appointed date has been mentioned as 01.04.2024 instead of 01.04.2024. It is submitted that in the order dated 10.04.2024, this Tribunal has directed to deliver the certified copy of the order to the RoC within 30 days of the date of receipt of the order.

It is also submitted that the Petitioner Companies are required to file Annual Audit Accounts with the RoC. It will be difficult for the Petitioner to complete the process of auditing the accounts and preparing the necessary financial statements within a period of 30 days from the appointed date i.e. 01.04.2024. It is submitted that the Company have already filed Annual Audit Accounts as of 31.03.2023 with the RoC and therefore, it will be interest of justice to change the appointed date from 01.04.2024 to 01.04.2023.

Having regard to the facts and circumstances of the case, we direct the appointed date be changed from 01.04.2024 to 01.04.2023 so as to enable the Petitioner Company to take necessary steps in accordance with law.

IA disposed of.

Sd/-

**(RAHUL BHATNAGAR)
MEMBER (TECHNICAL)**

Sd/-

**(BACHU VENKAT BALARAM DAS)
MEMBER (JUDICIAL)**