

**IN THE NATIONAL COMPANY LAW TRIBUNAL  
KOLKATA BENCH, COURT NO II**

**I.A No(CAA) 139 of 2023**

**Connected with**

**Company Petition (CAA) No. 578 / KB /2018**

**Connected with**

**Company Application No. 126/KB/2017**

**An application for correction of the schedule of asset in the order dated 30 June 2022; under rule 11 of the NCLT rules, 2016.**

**In the matter of:**

**SAAKAR CONSTRUCTIONS PRIVATE LIMITED, having its Registered Office at 2<sup>nd</sup> floor , Pandooi Place, Boring Road, Patna 800001 .**

**Transferee Company/ Amalgamated Company**

**AND**

**DAFFODIL DEALCOM PRIVATE LIMITED, having its Registered Office at 159, Rabindra Sarani, 3<sup>rd</sup> Floor, Room No -3F, Kolkata 700007.**

**AND**

**FUTURE BARTER PRIVATE LIMITED, having its Registered Office at 159, Rabindra Sarani, 3<sup>rd</sup> Floor, Room No -3F, Kolkata 700007.**

**AND**

**SUBHANKAR TRADELINK PRIVATE LIMITED , having its Registered Office at 159, Rabindra Sarani, 3<sup>rd</sup> Floor, Room No -3F, Kolkata 700007.**

**Amalgamating / Transferor Companies**

**Coram:**

**Bidisha Banerjee: Member (Judicial)**

**D. Arvind: Member (Technical)**

**Appearance (Hybrid Mode)**

**M.S Tiwari, Adv } for the applicant**

**Order Pronounced on:18/7/2024**

**ORDER**

**Per: D. Arvind, Member (Technical)**

1. This court is convened through hybrid mode.
2. This IA has been filed by the applicant seeking the following relief:
  - a. Registry is directed to make necessary corrections in the schedule of asset, which is part of the order dated 22<sup>nd</sup> July 2022 as indicated red ink in annexure A this Application.
  - b. Direction be given to the Applicant to submit the original order of the amalgamation before this Hon'ble Tribunal to carry out necessary correction:

- c. Registry be directed return such certified copy of the order after making necessary correction.
- d. Such further and/or other order or orders be passed as to this Hon'ble Tribunal may seem fit and proper.

**Fact of the application:**

3. The Applicant filed the company Petition No. 578 of 2018 for sanction of a scheme of amalgamation between the transferor companies and transferee company.
4. The Hon'ble Tribunal after being satisfied with the report of the Regional director, Eastern Region and The Registrar of Companies , West Bengal sanctioned the scheme vide order dated 29<sup>th</sup> July 2022.
5. The Hon'ble Tribunal vide order dated 29<sup>th</sup> July 2022, directed the applicant to file schedule of asset to the Registry, enabling the registry to issue certified copy of the scheme.
6. The applicant filed schedule of asset including Balance Sheet, which was prepared as per “ Purchase method” instead of “Pooling of interest method” as a result mistake occurred in the Balance Sheet.
7. The registry after the receipt of the schedule of asset including Balance Sheet from the applicant, issued certified copy.
8. The applicant after issuance of certified copy, noticed that the Balance Sheet was prepared as per “ Purchase method” instead of “Pooling of interest method”. There after again the Balance Sheet was prepared as per “pooling of interest method.
9. The applicant submitted that there is a technical anomaly in the Balance Sheet, which is not part of matter and that needs to be rectified. Non rectification will be violation of accounting standard (AS) 14.

**10. Finding and analysis**

10.1 We have heard the learned counsel and pursued the record.

10.2 We allow the above prayer made by the applicant. We direct the f the registry to make necessary corrections in the schedule of asset, which is part of the order dated 22<sup>nd</sup> July 2022, after submission of order of amalgamation dated 22<sup>nd</sup> July 2022 .

11. Accordingly, the present company application No 139/KB/2023 is **allowed** and **stand disposed of**.
12. The Registry is directed to send e-mail copies of the order forthwith to all the parties and their Counsel for information and for taking necessary steps.
13. Certified Copy of this order may be issued, if applied for, upon compliance of all requisite formalities.

**D. Arvind**  
**Member (Technical)**

**Bidisha Banerjee**  
**Member (Judicial)**

**Order dated 18/7/2024**

**NKS(LRA)**