

**NATIONAL COMPANY LAW TRIBUNAL  
KOLKATA BENCH  
KOLKATA**

CP/100(KB)2023

**CORAM: 1. HON'BLE MEMBER(J), SMT. BIDISHA BANERJEE  
2. HON'BLE MEMBER(T), SHRI D. ARVIND**

**ATTENDANCE-CUM-ORDER SHEET OF THE HEARING ON 18<sup>TH</sup> JULY 2024**

IN THE MATTER OF	RAJ KUMAR AGARWAL VS PARAMOUNT HOSPITALS PVT. LTD.
UNDER SECTION	SEC. 58(3) SEC. 59 SEC. 241(1) SEC. 242(4) SEC. 244(1) APPLICATION UNDER ANY OTHER PROVISIONS

**Appearance (via video conferencing/physically)**

Ms. Swapna Choubey, Adv. ] For Petitioner  
Mr. Mohan Ram Goenka, PCC

**ORDER**

1. Ld. Counsel for Petitioner present.
2. Vide an Order dated 30.01.2024, in I.A. (Companies Act) No. 180/KB/2023, we have noted that:

*7.9. Considering the above Facts and Circumstances relating to arbitrary allotment of shares, misappropriation of the assets of the Respondent 1 company we are of the view that an independent auditor should be appointed to evaluate the accounts from 1st April 2020 till September 30th, 2023, for ascertaining true financial affairs of the Company, including alleged arbitrary share allotments. Accordingly, we direct EIRC (Eastern Indian Regional Council of ICAI), to appoint an independent auditor of good standing to comply with this direction. The fee payable to such auditor may be borne by the Respondent No. 1 company.*

**8. Accordingly, we allow relief:**

*8.1. Mentioned in Para two of the application filed in IA 180 of 2023, relating to appointment of independent Auditor and at this stage, we are refrain from granting any other relief as we would wait for the report of the independent audit to be conducted by the auditor and deal with the same in main CP no. 100/KB/2023.*

*8.2. The independent auditor should be appointed within a week' time from the date of this Order and the auditor should complete his audit and submit a report to this Tribunal within two weeks from the date of his appointment. The application is disposed in above terms.*

3. Since, there was no nomination forthcoming from the Institute of Chartered Accountants of India, despite of our direction contained in Para 7.9. of the Order dated 30.01.2024, we hereby appoint **CA Vishnu K Tulsyan, V. K. Tulsyan & Co. LLP**, (Email ID: [tulsyanvk@gmail.com](mailto:tulsyanvk@gmail.com)/ [info@vktulsyan.com](mailto:info@vktulsyan.com), Contact No. +91 9831054180) as the Independent Auditor *to evaluate the accounts from April 01, 2020 till September 30, 2023, for ascertaining true financial affairs of the Company, including alleged arbitrary share allotments*, as recorded in the Order dated 30.01.2024. The Independent Auditor appointed herein shall be paid a remuneration of **Rs. 1 Lakh** to conduct the audit and the same shall be borne by the Respondent No. 1.
4. The Independent Auditor shall complete his audit and accordingly, submit a report to this Adjudicating Authority within two weeks from the date of his appointment.
5. Post the matter on **02.08.2024**.

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

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