

**IN THE NATIONAL COMPANY LAW TRIBUNAL
KOLKATA BENCH, COURT II**

**Company Petition (CAA) No. 61/KB/2024
Connected With
Company Application (CAA) No.4/KB/2024**

**In the Matter of the Companies Act, 2013 - Section 230(6) read with
Section 232(3)**

In the Matter of :

In the Scheme of Amalgamation (Second Motion)

NourishCo Beverages Limited, a Company incorporated under the Companies Act, 1956 and being a company within the meaning of the Companies Act, 2013, having Corporate Identification No. U15500WB2010PLC265935 and its registered office at 302A, 3rd Floor, Elgin Chambers, 1A, Ashutosh Mukherjee Road, L. R. Sarani, Kolkata 700 020 in the State of West Bengal

And

Tata SmartFoodz Limited, a Company incorporated under the Companies Act, 2013, having Corporate Identification No. U15549WB2017PLC265936 and its registered office at 302A, 3rd Floor, Elgin Chambers, 1A, Ashutosh Mukherjee Road, L. R. Sarani, Kolkata 700 020 in the State of West Bengal.

And

Tata Consumer Soufull Private Limited, a Company incorporated under the Companies Act, 1956 and being a Company within the meaning of the Companies Act, 2013, having Corporate Identification No. U15490WB2011PTC265934 and its registered office at 302A, 3rd Floor, Elgin Chambers, 1A, Ashutosh Mukherjee Road, L. R. Sarani, Kolkata 700 020 in the State of West Bengal.

In the matter of:

1. NourishCo Beverages Limited
2. Tata SmartFoodz Limited
3. Tata Consumer Soufull Private Limited

. Petitioners

Date of pronouncing the order: 18/7/2024

Coram:

Shri Bidisha Banerjee : **Member (Judicial)**
Shri D. Arvind : **Member (Technical)**

Counsel on Record for the Petitioners:

Mr D N Sharma, Advocate
Mr Aniket Agarwal, Advocate
Mr Bhargav Chakraborty, Advocate

ORDER

Per: Bidisha Banerjee, Member (Judicial)

1. The instant petition has been filed under Section 230(6) read with Section 232(3) of the Companies Act, 2013 ("**Act**") for sanction of the Scheme of Amalgamation of NourishCo Beverages Limited ("**NCBL**"), Tata SmartFoodz Limited ("**TSFL**") and Tata Consumer Soufull Private Limited ("**TCSPL**"), being the Petitioners abovenamed ("**Transferor Companies**") with Tata Consumer Products Limited, being the **Transferee Company** whereby and whereunder the entire Undertakings of the Transferor Companies are proposed to be transferred to and vested in the Transferee Company from the Appointed Date, viz 1st April, 2024 in the manner and on the terms and conditions stated in the said Scheme of Amalgamation ("**Scheme**"). The Scheme is annexed as Annexure "A" at pages 25 to 46 of the petition.
2. The Petition has now come up for final hearing. Counsel for the Petitioners submit as follows:-
 - (a) The Scheme was approved unanimously by the respective Board of Directors of the Petitioners and the Transferee Company at their respective meetings held on 31st October, 2023. The board resolutions of the Petitioners and Transferee Company are annexed as Annexure "N" at pages 1066 to 1080 and 1081 to 1087, respectively, of the petition.

- (b) The circumstances which justify and/or have necessitated the Scheme and the benefits of the same are, inter alia, as follows:-
- i. The Transferee Company is engaged primarily in the business of manufacturing, marketing, distribution and sale of consumer products, with offerings across food and beverage categories which includes tea, coffee, water, edible salt, spices, protein foods, ready to-eat food products and ready-to-drink beverages and various other consumer products under various well-known brands, including 'Tata Tea', 'Tetley' 'Tata Salt' and 'Tata Sampann' among others.
 - ii. NCBL is primarily engaged in the business of manufacturing, distribution and sale of non-carbonated ready to drink beverages under various well-known brands, including 'Tata Copper', 'Tata Fruski' and 'Tata Gluco'. NCBL was operating as a 50:50 joint venture company between PepsicCo India Holdings Private Limited and the Transferee Company. With effect from May 18, 2020, the Transferee Company acquired the entire stake of PepsiCo India Holdings Private Limited in NCBL.
 - iii. TCSPL is primarily engaged in the business of manufacturing, marketing, distribution and sale of millet-based breakfast cereals and healthy snack foods, including Masala Oats with 25% Millets, Tata Soulfull millets, muesli ragi bites and no-maida choco under the well-known 'Tata Soulful' brand. With effect from February 17, 2021, TCPL acquired the entire equity stake in TSFL (earlier Kottaram Agro Foods Private Limited) from its earlier promoters/shareholders. Further, with effect from October 30, 2023, the Transferee Company acquired all the Preference Shares of TCSPL from its earlier promoters.
 - iv. TSFL is primarily engaged in the business of manufacturing, distribution and sale of ready to eat ethnic and international food products and ready to cook gravies and pastes under various well-known brands, including 'Tata Sampann Yumside' and 'Tata Raasa'. TSFL was earlier a subsidiary of Tata Industries

Limited. With effect from November 16, 2021, Transferee Company acquired the entire stake of Tata Industries Limited in TSFL.

- v. The Transferor Companies and the Transferee Company are engaged in similar businesses. The Transferor Companies were all acquired by the Transferee Company from their earlier promoters and have since become wholly owned subsidiaries of the Transferee Company, as aforesaid. The businesses of the Transferor Companies can be combined and carried on in conjunction with the business of the Transferee Company more conveniently and advantageously.
- vi. In the circumstances, it is considered desirable and expedient to now amalgamate the Transferor Companies with the Transferee Company in the manner and on the terms and conditions stated in this Scheme of Amalgamation.
- vii. The other benefits and advantages of the amalgamation are, *inter alia*, as follows:-
 1. The amalgamation will enable the Transferee Company to integrate the businesses of the Transferor Companies with itself more completely for carrying on the same more effectively and beneficially and deriving the utmost value therefrom.
 2. The combined businesses of the amalgamated entity will be carried on more efficiently and economically pursuant to the amalgamation as a result, *inter alia*, of pooling and more effective utilisation of the combined resources of the said companies, reduction in overheads, costs and expenses, economies of scale, elimination of duplication of work and rationalization and reduction of compliance requirements which will be facilitated by and follow the amalgamation.
 3. The amalgamation will lead to reduction and rationalisation of multiple entities in the group and result in a more simplified corporate structure of the Transferee Company and its businesses, thereby leading to more efficient utilization of capital

- and creation of a consolidated base for future growth of the Transferee Company.
4. This amalgamation would bring concentrated management focus, integration, streamlining of the management structure, seamless implementation of policy changes and shall also help enhance the efficiency and control of the Transferor Companies and the Transferee Company.
 5. The amalgamation will enable greater realisation of the potential of the businesses of the Transferor Companies and the Transferee Company in the amalgamated entity.
- viii. The Scheme is proposed to the advantage of the Transferor Companies and the Transferee Company and will have beneficial results for the said companies, their shareholders, employees and all concerned.
- (c) The Statutory Auditors of the Transferee Company have by their certificate dated November 6th, 2023 confirmed that the accounting treatment in the Scheme is in conformity with the accounting standards prescribed under Section 133 of the Companies Act, 2013. The Certificate on such accounting treatment issued by the Auditors of the Transferee Company is annexed as Annexure "O" at pages 1088 to 1090 of the petition.
- (d) The shares of the Petitioners are not listed on the stock exchanges.
- (e) NCBL and TSFL each have only one class of shareholders, viz Equity Shareholders and TCSPL has two classes of shareholders, viz Equity Shareholders and Preference Shareholders. NCBL, TSFL and TCSPL each have only one class of creditors, viz Unsecured Creditors. None of the Transferor Companies have any Secured Creditors. The Certificates on classes of shareholders and creditors of the Petitioners is annexed as Annexure "P" at page 1091 of the petition.
- (f) NCBL, TSFL and TCSPL are wholly owned (100%) subsidiaries of the Transferee Company. All the Equity Shares of NCBL, TSFL and TCSPL

are held by the Transferee Company along with its nominees and all preference shares of TCSPL are held by the Transferee Company.

- (g) By an order made on 29th February, 2024 in Company Application CA(CAA) No.4/KB/2024, this Hon'ble Tribunal was pleased to, *inter alia*, to:
- a. dispense with the meetings of the Equity Shareholders the Petitioners in view of all (100%) Equity Shareholders having given their consent by their consent by way of affidavits to the proposed Scheme of Amalgamation;
 - b. dispense with meetings of the creditors of the Petitioners to consider the Scheme as there is no compromise or arrangement with them in terms of the Scheme and their rights are not affected;
 - c. direct that convening and holding of meetings of shareholders and creditors of the Transferee Company and filing of application or proceedings by the Transferee Company under Sections 230 and 232 of the Companies Act, 2013 for sanction of the Scheme are not required;
 - d. direct notices to be issued u/s 230(5) of the Companies Act, 2013 to the Statutory Authorities; and
 - e. direct the Petitioners to file their confirmation petition for sanction of the Scheme under Section 230(6) read with Section 232(3) of the said Act.

A copy of the said order is annexed as Annexure "S" at pages 1095 to 1102 of the petition.

- (h) In compliance with the said order dated 29th February, 2024, the Petitioners had duly sent notices to the Statutory Authorities, being (i) the Regional Director, Eastern Region, Ministry of Corporate Affairs, Kolkata; (ii) Registrar of Companies, West Bengal; (iii) the Official

Liquidator, Kolkata and (iv) Income Tax Authorities having jurisdiction over the Petitioners, by email and Speed Post, on 21st March, 2024. Copies of the Notice sent to the Statutory Authorities, as aforesaid, and postal receipts thereof are annexed as Annexure "A" at pages 5 to 100 of the affidavit of service filed by the Petitioners on 21st March, 2024.

- (i) Consequently, the Petitioners presented the instant petition for sanction of the Scheme. By an order dated 5th April, 2024, the instant petition was admitted by this Tribunal and made returnable on 17th May, 2024. In compliance with the said order, the Petitioners have duly sent notices afresh to the Statutory Authorities, being (i) the Regional Director, Eastern Region, Ministry of Corporate Affairs, Kolkata; (ii) Registrar of Companies, West Bengal; (iii) the Official Liquidator, Kolkata and (iv) Income Tax Authorities having jurisdiction over the Petitioners, by email and Speed Post, on 10th April, 2024. Further, the Petitioners in compliance with the directions given by this Tribunal on 5th April, 2024 have also duly published the notice of hearing once each in the "Financial Express" in English and "Aajkal" in Bengali in their respective issues dated 1st May, 2024. An affidavit of compliance in this regard has also been filed by them on 15th May, 2024. Copies of the Notice to the Statutory Authorities, as aforesaid, postal receipts thereof and newspaper publications are annexed as Annexure "A", "B", "C" at pages 5 to 102, 103, and 104 to 105, respectively, of this affidavit of service filed by the Petitioners on 10th April, 2024.
- (j) In terms of Regulation 37(6) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read, inter alia, with Master Circular dated 20th June, 2023 and other Circulars issued by Securities and Exchange Board of India on Schemes of Arrangement, the requirement of taking approval of Stock Exchanges to a Scheme entailing amalgamation of wholly owned subsidiaries with their listed holding company is not applicable and the listed holding company is only required to file the Scheme with the Stock Exchanges for the purpose of disclosure. The Transferee Company herein as the listed holding company of the Transferor Companies was thus not required to take the approval of the Stock Exchanges to the Scheme in terms of the regulatory requirements, as

stated above, and has duly filed the Scheme with the Stock Exchanges for the purpose of disclosure. In this regard, copy of the letter dated 5th December, 2023 of the Transferee Company forwarding the Scheme to the Stock Exchanges is annexed as Annexure “Q” at Pgs 1092 to 1093 of the Petition.

(k) All statutory formalities requisite for obtaining sanction of the Scheme have been duly complied with by the Petitioners. The Scheme has been made bona fide and is in the interest of all concerned.

3. Pursuant to the said advertisements and notices, the Regional Director, Ministry of Corporate Affairs, Kolkata (“**RD**”) and the Official Liquidator, Kolkata (“**OL**”) have filed their representations before this Tribunal.

4. The Official Liquidator by his report dated 17th May, 2024 has stated as follows:-

“10. That the Official Liquidator on the basis of information submitted by the Petitioner Companies is of the view that the affairs of the aforesaid Transferor Company do not appear to have been conducted in a manner prejudicial to the interest of its members or to public interest as per the provisions of the Companies Act, 1956/the Companies Act, 2013 whichever is applicable.

11. That in View of the submission made above the Hon'ble National Company Law Tribunal may like to pass such order/orders as deemed fit and proper in the facts and circumstance of the case.”

5. The RD has made his representation by his reply affidavit on 21st June, 2024 (“**RD Affidavit**”). The observations of the RD have been dealt with by the Petitioners by their Rejoinder affidavit on 2nd July, 2024 (“**Rejoinder**”). The observations of the RD and responses of the Petitioners are as under:-

A. Paragraph 2(a) of RD Affidavit:

“That it is submitted that on examination of report of Registrar of Companies, West Bengal, it appears that no complaint and/or representation against the proposed Scheme of Amalgamation has been

received. Further, the petitioner companies are updated in filing their Financial Statements and Annual Returns for the financial year 31/03/2023. However, in the said report, the ROC, West Bengal has made some observations regarding one grievance of E Balagopalan vide letter dated 22/01/2024 in the matter of recovery of Equity Shares and also stated that Inquiry follow up against the Transferee Company namely Tata Consumer Products Limited and complaint petition filed. Copy of such report of ROC, WB marked as Annexure-I is enclosed herewith for perusal and ready reference).”

Response as per Paragraph 3 of Rejoinder:

“With reference to paragraph 2(a) of the said Affidavit, save what are matters of record and save what appears therefrom, the petitioners do not admit any of the observations in the paragraph under reference or the report of the Registrar of Companies referred to therein. Admittedly there is no complaint and/or representation against the proposed Scheme of Amalgamation of the petitioners (Transferor Companies) with Tata Consumer Products Limited (Transferee Company) and the petitioners are updated in filing their financial statements and annual returns. As such the other observations in the paragraph under reference are wholly irrelevant for adjudication of the petition herein for sanction of the Scheme. The purported grievance of one E. Balagaopalan as referred to in the paragraph under reference relates to transfer of shares of the Transferee Company which cannot be the subject matter of this petition. In any event the same is misconceived and has been duly addressed in the reply dated 15th May, 2024 submitted by the Transferee Company to the Registrar of Companies in response thereto. A copy of the said reply is annexed hereto and **marked “A”**. In so far as the observations in the paragraph under reference with regard to the purported inquiry and complaint are concerned, the same are also wholly irrelevant and unmeritorious. For the sake of avoiding repetition and prolixity, the same are further dealt with in the next paragraph in response to paragraph 2(b) of the said Affidavit of the Regional Director wherein the self same observations have been made.”

B. Paragraph 2(b) of RD Affidavit:

“It is submitted that in respect of queries regarding whether any Inquiry, inspection and/or Investigation has been initiated against any of the Transferor companies or Transferee Company, the Petitioner Companies, inter alia, submitted that there are no proceedings pending under section 210 to 227 of the Companies Act, 2013 against the Transferor companies. Further, there are investigation or proceedings pending against the Transferee Company under the Companies Act, 2013 as initiated by the Registrar of Companies, Kolkata and Complaint Case no. 5252 of 2019 under section 211(7) of the Companies Act, 1956 and Complaint Case No. 1709 of 2020 under section 129 of the Companies Act, 2013 before the Chief Judicial Magistrate, Alipore have been filed. However, the Transferee Company has filed vide W.P. No. 5144 of 2020 and W.P. No. 7158 of 2021 before the Chief Judicial Magistrate, Alipore seeking declaration that the complaint case no. 5252 of 2019 and Complaint Case No. 1709 of 2020 respectively, the sanction to prosecute and the summons issued therein are illegal, null and void and also seeking the grant of an injunction from giving any effect or acting upon or in terms of or in furtherance to the said complaint. In view of this and since the Complaint Cases are pending against the Transferee Company, Hon'ble Tribunal may peruse the same and issue order as deemed fit and proper.”

Response as per Paragraph 4 of Rejoinder:

“With reference to paragraph 2(b) of the said Affidavit, save what are matters of record and save what appears therefrom, the petitioners do not admit any of the observations in the paragraph under reference. The petitioners reiterate that at present there are no inquiry or proceedings pending against the petitioners or the Transferee Company under Sections 210 to 227 of the Companies Act, 2013. In so far as the purported Complaint Case No.5252 of 2019 under Section 211(7) of the Companies Act, 1956 and purported Complaint Case No.1709 of 2020 under Section 129 of the Companies Act, 2013 before the Ld. Chief Judicial Magistrate, Alipore are concerned, Writ Petition No.5144 of 2020 and Writ Petition No. 7158 of 2021 filed by the Transferee Company and other petitioners before the Hon'ble High Court at Calcutta, inter alia, seeking a declaration that the said complaint cases are illegal, null and void are pending. There has been no non-

compliance by the Transferee Company or its Directors or key managerial personnel of any provisions of the said Acts. Without prejudice to the aforesaid and all other rights and contentions of the Petitioners and the Transferee Company, I state and submit that the Transferee Company is the continuing entity and the aforesaid legal proceedings will not be affected in any manner by the Scheme and continue to be dealt with in accordance with law. I further state and submit that the observations in the paragraph under reference are wholly irrelevant and are not material to the adjudication of the petition herein for sanction of the Scheme.”

C. Paragraph 2(c) of RD Affidavit:

“That it is submitted that Transferee Company, Tata Consumer Products Limited is listed on Bombay Stock Exchange Limited (BSE), National Stock Exchange of India Limited (NSE) and the Calcutta Stock Exchange (CSE). All the Transferor Companies are the wholly owned subsidiary of the Transferee Company. However, as per communication, the Petitioners submitted that 'NOC' of Stock Exchanges is not required in the instant case since the Scheme of Amalgamation pertains to the amalgamation of wholly owned subsidiaries with the holding company. Hon'ble Tribunal may peruse the same and issue order as deemed fit and proper.”

Response as per Paragraph 5 of Rejoinder:

“The contents of paragraph 2(c) of the said Affidavit are admitted. In terms of Regulation 37(6) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Securities and Exchange Board of India (“SEBI”) Master Circular dated 20th June, 2023 and other Circulars issued by SEBI on Scheme of Arrangement, the requirement of taking approval of Stock Exchanges to a Scheme entailing amalgamation of wholly owned subsidiaries with their listed holding company has been dispensed with and the listed holding company is only required to file the Scheme with the Stock Exchanges for the purpose of disclosure. The Transferee Company herein as the listed holding company of the Transferor Companies was thus not required to take the approval of the Stock Exchanges to the Scheme in terms of the regulatory requirements, as

stated above, and has duly filed the Scheme with the Stock Exchanges for the purpose of disclosure.

In this regard, copy of the letter dated 5th December, 2023 of the Transferee Company forwarding the Scheme to the Stock Exchange is annexed hereto and **marked "B"**.

D. Paragraph 2(d) of RD Affidavit:

"The Petitioner Companies should be directed to provide list/details of Assets, if any, to be transferred from the Transferor Companies to the Transferee Company upon sanctioning of the proposed Scheme."

Response as per Paragraph 6 of Rejoinder:

"With reference to paragraph 2(d) of the said Affidavit, I state that the Petitioners will duly file the list/ details of assets, if any, to be transferred to the Transferee Company upon sanction of the Scheme in the prescribed format as also sought by the Petitioners in prayer (h) of the petition herein."

E. Paragraph 2(e) of RD Affidavit:

"That the Petitioner company should undertake to comply with the provisions of section 232(3)(i) of the Companies Act, 2013 through appropriate affirmation."

Response as per Paragraph 7 of Rejoinder:

"With reference to paragraph 2(e) of the said Affidavit, I state that Section 232(3)(i) of the Companies Act, 2013 will be duly complied with, if and to the extent applicable."

F. Paragraph 2(f) of RD Affidavit:

"That the Transferee Company should be directed to pay applicable stamp duty on the transfer of the immovable properties from the Transferor Companies to it."

Response as per Paragraph 8 of Rejoinder:

"With reference to paragraph No. 2(f) of the said Affidavit, I state that the stamp duty consequent to transfer of immovable properties under the Scheme shall be paid, if applicable, by the Transferee Company."

G. Paragraph 2(g) of RD Affidavit:

“The Hon'ble Tribunal may kindly direct the Petitioners to file an affidavit to the extent that the Scheme enclosed to the Company Application and Company Petition are one and same and there is no discrepancy or no change is made.”

Response as per Paragraph 9 of Rejoinder:

“With reference to paragraph 2(g) of the said Affidavit, the Petitioners confirm that the Scheme enclosed to the Company Application and the Company Petition are one and same and there is no discrepancy and no change is made.”

H. Paragraph 2(h) of RD Affidavit:

“It is submitted that as per instructions of the Ministry of Corporate Affairs, New Delhi, a copy of the scheme was forwarded to the Income Tax Department on 15/04/2024 for their views/observation in the matter. However the authority has no report in the said matter and the same is still awaited.”

Response as per Paragraph 10 of Rejoinder:

“With reference to paragraph 2(h) of the said Affidavit, the same are matters of record. It is evident from the same, that the Income Tax Department has no objection to the sanction of the Scheme.”

6. Heard submissions made by the Ld Counsel appearing for the Petitioners and the Regional Director, Ministry of Corporate Affairs, Kolkata (“RD”) and Official Liquidator, Kolkata (“OL”). Upon perusing the records and documents in the instant proceedings and considering the submissions, we allow the petition and make the following orders:-

- (a) the Scheme of Amalgamation mentioned in paragraph 1 of this petition, being Annexure "A" hereto, be sanctioned by this Hon'ble Tribunal to be binding with effect from 1st April, 2024 (“**Appointed Date**”) on NourishCo Beverages Limited, Tata SmartFoodz Limited and Tata Consumer Soufull Private Limited (“**Transferor Companies**”), their shareholders and all concerned;

- (b) all the property, rights and powers of the Transferor Companies, including those described in the Schedule of Assets herein, be transferred from the said Appointed Date, without further act or deed, to Tata Consumer Products Limited (“**Transferee Company**”) and, accordingly, the same shall pursuant to Section 232(4) of the Companies Act, 2013, be transferred to and vest in the Transferee Company for all the estate and interest of the Transferor Companies therein but subject nevertheless to all charges now affecting the same, as provided in the said Scheme;
- (c) all the debts, liabilities, duties and obligations of the Transferor Companies be transferred from the said Appointed Date, without further act or deed, to the Transferee Company, as provided in the Scheme, and, accordingly, the same shall pursuant to Section 232 (4) of the Companies Act, 2013, be transferred to and become the debts, liabilities, duties and obligations of the Transferee Company;
- (d) the employees of the Transferor Companies shall be engaged by the Transferee Company as provided in the Scheme;
- (e) all proceedings and/or suits and/or appeals now pending by or against the Transferor Companies be continued by or against the Transferee Company as provided in the Scheme;
- (f) the Transferor Companies and the Transferee Company shall each within thirty days of the date of the receipt of this order, cause a certified copy thereof to be delivered to the Registrar of Companies for registration and on such certified copies being so delivered and on the Scheme being effective in terms thereof, the Transferor Companies shall be dissolved without winding up with effect from the Effective Date, as defined in the Scheme, and all documents relating to the Transferor Companies kept by the Registrar of Companies, West Bengal shall be consolidated with the file kept by the Registrar of Companies, Mumbai in relation to the Transferee Company;
- (g) all other matters covered by the Scheme shall take effect subject to and in terms of the Scheme;

**IN THE NATIONAL COMPANY LAW TRIBUNAL
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- (h) leave be granted to the Petitioners to file the Schedule of Assets of the Transferor Companies in the form as prescribed in the Schedule to Form No.CAA7 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 within three weeks from the date of the order to be made herein;
- (i) any person shall be at liberty to apply to the Tribunal in the above matter for any directions that may be necessary; and
- (j) such further order or orders be made and/or directions be given as this Learned Tribunal may deem fit and proper.
7. The Petitioners shall supply legible print out of the scheme and schedule of assets in acceptable form to the department and the department will append such printout, upon verification to the certified copy of the order.
8. **Company Petition (CAA) No. 61/KB/2024** is **disposed of** accordingly.
9. Certified copy of the order may be issued upon compliance of all requisite formalities.

D. Arvind
Member (Technical)

Bidisha Banerjee
Member (Judicial)

Order Dated 18/7/2024

NKS(LRA)