

DIVISION BENCH
COURT - I

M-1

**NATIONAL COMPANY LAW TRIBUNAL
KOLKATA BENCH
KOLKATA**

CA(CAA) No.59/KB/2024

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

ATTENDANCE-CUM-ORDER SHEET OF THE HEARING ON 01ST JULY 2024

IN THE MATTER OF	Akul Trade Link Private Limited & Ors.
UNDER SECTION	Sec. 230-232

Appearances (via video conference/physically)

Ms. Pritha Basu, Adv.

] For Applicant

This matter was not on Board but has been taken up upon mentioning, for correction of an order dated 19th June, 2024.

ADDENDUM

1. The following text shall be added at the end of Para 1 in the order dated 19th June 24:
“The venue for said meeting shall be at Unit No.6ES1, Floor No.6, Mani Casadona Building, Action Area-IIIF, New Town, Parganas North, Kolkata-700156.”
2. The rest of the order shall remain unchanged.

**Balraj Joshi
Member (Technical)**

**Bidisha Banerjee
Member (Judicial)**

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COURT - I

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**NATIONAL COMPANY LAW TRIBUNAL
KOLKATA BENCH
KOLKATA**

CA(CAA) No. 59/KB/2024

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

ATTENDANCE-CUM-ORDER SHEET OF THE HEARING ON 19TH JUNE 2024

IN THE MATTER OF	Akul Trade Link Private Limited & Ors.
UNDER SECTION	Sec. 230-232

Appearances (via video conferencing/physically)

ORDER

1. In the order dated 13.06.2024, page 11 para (b) it was written as Meetings(s) of the unsecured Creditors of the Applicant Companies shall be convened on "*July 13,2024*", which shall be read as "*August 24,2024.*" And cut-off date be read as "*August 9,2024.*"
2. The rest of the order shall remain unchanged.

**Balraj Joshi
Member (Technical)**

**Bidisha Banerjee
Member (Judicial)**

**IN THE NATIONAL COMPANY LAW TRIBUNAL,
KOLKATA BENCH (Court I),
KOLKATA**

Company Application (CAA) No. 59/KB/2024

*Application under section 230 read with section 232 of the
Companies Act, 2013, read with the Companies (Compromises,
Arrangements and Amalgamations) Rules, 2016, and other
applicable provisions of law.*

In the Matter of:

**The Companies Act, 2013 - Sections 230 to 232 and other
applicable sections of the said Act.**

-And-

In the Matter of:

AKUL TRADE-LINK PRIVATE LIMITED [PAN AAJCA0814G],

a company within the meaning of Companies Act, 2013 having its
registered office at 18/1, Hossain Saha Road, Kolkata 700023 in
the state of West Bengal, within the aforesaid jurisdiction;

..... Applicant No. 1 / Transferor Company No. 1

-And-

ASHWINI TRADE-LINK PRIVATE LIMITED [PAN AAJCA0423B],

a company within the meaning of Companies Act, 2013 having its
registered office at Jagulgachi, Gobindapur, Parganas South,
Bhangar, West Bengal 743502, within the aforesaid jurisdiction;

..... Applicant No. 2 / Transferor Company No. 2

-And-

**IN THE NATIONAL COMPANY LAW TRIBUNAL
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KOLKATA**

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CHITRA MERCHANTS PRIVATE LIMITED [PAN AAEC2254K],

a company within the meaning of Companies Act, 2013 having its registered office at 18/1, Hossain Saha Road, Kolkata -700023 in the state of West Bengal, within the aforesaid jurisdiction;

..... Applicant No. 3 / Transferor Company No. 3

-And-

DIPTI MERCHANTS PRIVATE LIMITED [PAN AADC6768L],

a company within the meaning of Companies Act, 2013 having its registered office at GR-FR 47 Tiljala Rd, LP-38/14, Kolkata -700039 in the state of West Bengal, within the aforesaid jurisdiction;

..... Applicant No. 4 / Transferor Company No. 4

-And-

EKTA MERCHANTS PRIVATE LIMITED [PAN AACCE5431C],

a company within the meaning of Companies Act, 2013 having its registered office at 18/1, Hossain Saha Road, Kolkata 700023 in the state of West Bengal, within the aforesaid jurisdiction;

..... Applicant No. 5 / Transferor Company No. 5

-And-

ELA SUPPLIERS PRIVATE LIMITED [PAN AACCE5801C],

a company within the meaning of Companies Act, 2013 having its registered office at GR-FR 47 Tiljala Rd, LP-38/14, Kolkata -700039 in the state of West Bengal, within the aforesaid jurisdiction;

..... Applicant No. 6 / Transferor Company No. 6

-And-

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HARINI DEALCOM PRIVATE LIMITED [PAN AACCH5616G],

a company within the meaning of Companies Act, 2013 having its registered office at 18/1, Hossain Saha Road, Kolkata-700023 in the state of West Bengal, within the aforesaid jurisdiction;

..... Applicant No. 7 / Transferor Company No. 7

-And-

LEELA MERCHANTS PRIVATE LIMITED [PAN AABCL9207G],

a company within the meaning of Companies Act, 2013 having its registered office at GR-FR 47 Tiljala Rd, LP-38/14, Kolkata -700039 in the state of West Bengal, within the aforesaid jurisdiction;

..... Applicant No. 8 / Transferor Company No. 8

-And-

NIRALI DEALTRADE PRIVATE LIMITED [PAN AADCN4888K],

a company within the meaning of Companies Act, 2013 having its registered office at Jagulgachi, Gobindapur, Parganas South, Bhangar, West Bengal-743502, within the aforesaid jurisdiction;

..... Applicant No. 9 / Transferor Company No. 9

-And-

RAY COMTRADE PRIVATE LIMITED [PAN AAFCR0986A],

a company within the meaning of Companies Act, 2013 having its registered office at Jagulgachi, Gobindapur, Parganas South, Bhangar West Bengal-743502, within the aforesaid jurisdiction;

..... Applicant No. 10 / Transferor Company No. 10

-And-

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VIRAT TIE-UP PRIVATE LIMITED [PAN AADCV5159K],

a company within the meaning of Companies Act, 2013 having its registered office at GR-FR 47 Tiljala Rd, LP-38/14, Kolkata 700039, in the state of West Bengal, within the aforesaid jurisdiction;

..... Applicant No. 11 / Transferor Company No. 11

-And-

YUKTA TRADE-LINK PRIVATE LIMITED [PAN AAACY4657J],

a company within the meaning of Companies Act, 2013 having its registered office at GR-FR 47 Tiljala Rd, LP-38/14, Kolkata-700039, in the state of West Bengal, within the aforesaid jurisdiction;

..... Applicant No. 12 / Transferor Company No. 12

-And-

SARFA INDUSTRIES PRIVATE LIMITED [PAN ABDCS7687J],

a company within the meaning of Companies Act, 2013 having its registered office at Unit No.-6ES1, Floor No.-6, Mani Casadona Building, Action Area-IIF, New Town, Parganas North, Kolkata - 700156 in the state of West Bengal, within the aforesaid jurisdiction.

..... Applicant No. 13 / Transferee Company

In the Matter of:

1. Akul Trade-Link Private Limited
2. Ashwini Trade-Link Private Limited
3. Chitra Merchants Private Limited

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4. Dipti Merchants Private Limited
5. Ekta Merchants Private Limited
6. ELA Suppliers Private Limited
7. Harini Dealcom Private Limited
8. Leela Merchants Private Limited
9. Nirali Dealtrade Private Limited
10. Ray Comtrade Private Limited
11. Virat Tie-Up Private Limited
12. Yukta Trade-Link Private Limited
- 13. Sarfa Industries Private Limited**

. Applicants

Date of pronouncing the order: 13.06.2024

CORAM:

Smt. Bidisha Banerjee : **Member (Judicial)**
Shri Balraj Joshi : **Member (Technical)**

Appearances (via video conferencing/physical)

Mr. D.N Sharma, Adv.] For the Applicants
Ms. Pritha Basu, Adv.]
Ms. Ankita Agrahari, Adv.]
Ms. Bhawna Parasramka, Adv.]

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ORDER

Per: Bidisha Benerjee, Member (judicial)

1. The court convened through hybrid mode.

2. The instant application has been filed in the first stage of the proceedings under Section 230(1) read with Section 232(1) of the Companies Act, 2013 (“Act”) for orders and directions regard to meetings of shareholders and creditors in connection with the Scheme of Arrangement of the following Transferor Companies:

SL. No.	Name of the Companies
Transferor Company No. 1	Akul Trade-Link Private Limited
Transferor Company No. 2	Ashwini Trade-Link Private Limited
Transferor Company No. 3	Chitra Merchants Private Limited
Transferor Company No. 4	Dipti Merchants Private Limited
Transferor Company No. 5	Ekta Merchants Private Limited
Transferor Company No. 6	ELA Suppliers Private Limited
Transferor Company No. 7	Harini Dealcom Private Limited
Transferor Company No. 8	Leela Merchants Private Limited

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Transferor Company No. 9	Nirali Dealtrade Private Limited
Transferor CompanyNo.10	Ray Comtrade Private Limited
Transferor Company No.11	Virat Tie-Up Private Limited
Transferor Company No. 12	Yukta Trade-Link Private Limited

with **Sarfa Industries Private Limited (Transferee Company)** whereby and whereunder the Transferor Companies are proposed to be amalgamated with the Transferee Company from the **Appointed Date, viz. April 1, 2023** and on the amalgamation of the Transferor Companies with the Transferee Company becoming effective, the consequent reduction of share capital of the Transferee Company on cancellation of the shares held by the “Specified Shareholders” [defined in Clause 1.11 of the Scheme] in the Transferee Company in the manner and on the terms and conditions stated in the said Scheme of Arrangement (“**Scheme**”).

3. The Board of Directors of the Applicants at their respective Board Meeting held on **11th March 2024** and **12th March 2024** approved and resolved to carry out the said Scheme of Arrangement. The copies of the resolution passed by the applicants are annexed with the Application. (**Page Nos. 96-98, 140-141, 189-190, 240-242,**

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285-286, 334-336, 379-381, 425-426, 474-476, 523-525, 573-575, 618-620 and 658-660)

4. It is submitted by Ld. Counsel appearing for the Applicants that the shares of all the Applicants are not listed on the BSE or NSE. The Applicants are not registered NBFC under the Rules of RBI. Further, the Applicants have the following classes of shareholders and creditors: -

SL. NO.	Name of the Applicants	Equity Shareholders	Unsecured Creditors	Secured Creditor
1.	Akul Trade-Link Private Limited	2	NIL	NIL
2.	Ashwini Trade-Link Private Limited	4	1	NIL
3.	Chitra Merchants Private Limited	3	6	NIL
4.	Dipti Merchants Private Limited	2	NIL	NIL
5.	Ekta Merchants Private Limited	3	4	NIL
6.	ELA Suppliers Private Limited	2	NIL	NIL

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7.	Harini Dealcom Private Limited	2	NIL	NIL
8.	Leela Merchants Private Limited	4	NIL	NIL
9	Nirali Dealtrade Private Limited	2	NIL	NIL
10	Ray Comtrade Private Limited	2	NIL	NIL
11.	Virat Tie-Up Private Limited	2	NIL	NIL
12.	Yukta Trade-Link Private Limited	2	NIL	NIL
13.	Sarfa Industries Private Limited	2	47	NIL

5. It is submitted that each and every shareholder of the Applicants have considered the proposed Scheme of Arrangement and have given their consent by way of affidavits for the approval of the proposed Scheme of Arrangement which are annexed to the application. **[Page Nos.770 -866]**.
6. The Statutory Auditors of all the Applicants have given their respective certificates confirming that there are no secured creditors in the Applicants as on March 12, 2024 which are annexed to the Application. **[Page No. 867 to 891]**
7. The Statutory Auditors of the Transferor Company Nos. 1, 4 and 6 to 12 have given their respective certificates certifying that there

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are no Unsecured Creditors in the Transferor Company Nos. 1, 4 and 6 to 12 as on March 12, 2024 which is annexed to the Application. **[Page No. 892 to 919]**

- 8.** The Statutory Auditors of the Transferor Company Nos. 2, 3 and 5 and the Transferee Company have given their respective certificates certifying the number of Unsecured Creditors in the Transferor Company Nos. 2, 3 and 5 and the Transferee Company as on 12th March, 2024 which is annexed to the Application. It is prayed that meeting of the Unsecured Creditors of the Transferor Company Nos. 2, 3 and 5 and the Transferee Company be convened to be held for considering and if though fit, approving, with or without modification of the Scheme. **[Page No. 892 to 919]**
- 9.** The Certificate by the Chartered Accountant in respect of the Applicants verifying conformity with Accounting Standard under Section 133 of the Companies Act 2013 is annexed with the application. **[Page No. 920-932]**
- 10.** Directions are sought accordingly for **(a)** dispensing with meetings of the Equity Shareholders of the Applicants **(b)** recording that there are no Secured Creditors in the Applicants **(c)** recording that there are no Unsecured Creditors in the Transferor Company Nos. 1, 4 and 6 to 12 **(d)** Convening separate meetings of the Unsecured Creditors of the Transferor Company Nos. 2, 3 and 5 and the Transferee Company for considering the Scheme of Arrangement at such places as this Hon'ble Tribunal may deem fit and proper and that Chairperson may be appointed for the said meetings.

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11. Upon perusing the records and documents in the instant proceedings and considering the submissions made on behalf of the Applicants, we allow the instant Application and make the following orders:

- (a) Meetings dispensed:** **(i)** Meetings of the Equity Shareholders of the Applicants are dispensed with under Section 230(1) read with Section 232(1) of the Act in view of the fact that such shareholders have already given their consent to the Scheme, **(ii)** It is recorded that there are no Secured Creditors in any of the Applicants and **(iii)** It is recorded that there are no Unsecured Creditors in the Transferor Company Nos. 1, 4 and 6 to 12.
- (b) Meetings to be held Date and Times:** The following meetings shall be convened and held at the following times on July 13, 2024 for the purpose of considering, and, if thought fit, approving the said Scheme, with or without modification:
- i.** Meeting of the Unsecured Creditors of the Transferor Company Nos. 2 at 11:00 A.M.
 - ii.** Meeting of the Unsecured Creditors of the Transferor Company Nos. 3 at 12:00 Noon
 - iii.** Meeting of the Unsecured Creditors of the Transferor Company Nos. 5 at 1P.M.

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**iv. Meeting of the Unsecured Creditors of the
Transferee Company at 2 P.M.**

In the event any meeting as aforesaid spills over and is concluded after the time fixed for commencement of the succeeding meeting, such succeeding meeting shall be held immediately after such conclusion of the prior meeting.

- (c) Mode of meetings:** The meetings, as above, shall be held physically at such place determined by the Hon'ble Tribunal subject to the orders of the Government with regard to restrictions due to COVID-19 then in force permitting the same. In the event, the meetings cannot be held physically due to the said restrictions or considering the unprecedented COVID-19 pandemic, the meetings, as above, shall be convened and held virtually via video conferencing or other audio-visual mode ("Virtual Mode"). The mode of meetings shall be fixed accordingly by the Applicants at the time of issuance of the notice of meetings and such mode shall be specified in the notice. Subject to the directions and matters dealt with herein, if meetings are held virtually, as above then such meetings shall be held in accordance with the framework provided therefor in the Ministry of Corporate Affairs General Circular No. 14/2020 dated 8th April, 2020, as clarified / extended from time to time, including by General Circulars bearing No. 17/2020 dated 13 April 2020, No. 22/2020 dated 15

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June 2020, No. 33/2020 dated 28 September 2020 and No. 39/2020 dated 31 December 2020 and No. 10/2021 dated 23 June, 2021 (“Virtual Meeting Circulars”). It is clarified that the framework provided in such Virtual Meeting Circulars for general meetings shall in such event be followed with necessary variations for the class meetings directed to be held by this order.

- (d) **Advertisement:** At least 30 (thirty) clear days before the meeting(s) to be held, as aforesaid, an advertisement of the notice of meeting(s) be published once each in the “**Financial Express**” in English and “**Aajkal**” in Bengali as per Rule 7 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016.
- (e) **Individual Notices:** At least 30 (thirty) clear days before the date of the meeting(s) to be held, as aforesaid, notices convening the said meeting(s), along with all documents required to be sent with the same, including a copy of the said Scheme, statement prescribed under the provisions of the Act disclosing necessary details and the prescribed form of proxy, shall be sent to each of Unsecured Creditors of the Transferor Company Nos. 2, 3 and 5 and the Transferee Company as per Rule 6 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, by post or air mail or courier and also by electronic mail (“email”) or through personal messenger at their respective last known addresses. The said notices along

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with accompanying documents shall also be displayed on the Notice Board of the Transferor Company Nos. 2, 3 and 5 and the Transferee Company at its Registered Office and shall also be posted on the website, if any, of the Transferor Company Nos. 2, 3 and 5 and the Transferee Company.

- (f) **Chairperson: Ms. Namrata Basu, Adv.**(Mob. 9674752129) is appointed as the Chairperson of the meeting(s) to be held, as aforesaid. The Chairperson shall be paid a consolidated sum of Rs.75,000/- (Rupees Seventy Five thousand only) for conducting the aforesaid meeting(s) as Chairperson.
- (g) **Scrutinizer: Mr. Debendra Raut PCS** is appointed as the Scrutinizer of the meeting(s) to be held, as aforesaid. The Scrutinizer shall be paid a consolidated sum of Rs.65,000/- (Rupees Sixty Five thousand only) for acting as Scrutinizer.
- (h) **Quorum and Attendance:** The quorum for the said meeting(s) of persons entitled to attend the same shall be determined in accordance with Section 103 of the Companies Act, 2013. For the meeting(s) to be held physically, only attendance of such persons physically at the venue shall be counted for quorum. For the meeting(s) to be held in the Virtual Mode, attendance of such persons in Virtual Mode shall be counted for the purpose of

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quorum. Attendance at such meeting(s) shall be recorded in the minutes of the meeting(s) instead of taking physical attendance slips. In case the quorum of any meeting is not present within half an hour from the time appointed for the meeting, the Chairperson may adjourn such meeting to any date/time and take a decision on the quorum for the adjourned meeting. It is clarified that if the meetings are held in Virtual Mode, attendance of such persons in Virtual Mode shall be counted for the purpose of quorum. Attendance at such meetings shall be recorded in the minutes of the meetings instead of taking physical attendance slips. As per the respective lists of Unsecured Creditors of the Transferor Company Nos. 2, 3 and 5 and the Transferee Company annexed to the application, they have 1, 6, 4 & 47 Unsecured Creditors respectively. Accordingly, the quorum for the said meeting(s) shall be the following number of Unsecured Creditors respectively present in person or by proxy:

- i.** Meeting of Unsecured Creditors of Transferor Company No. 2: Quorum of 1 (one).
- ii.** Meeting of Unsecured Creditors of Transferor Company No. 3: Quorum of 2 (two)
- iii.** Meeting of Unsecured Creditors of Transferor Company No. 5: Quorum of 2 (two)
- iv.** Meeting of Unsecured Creditors of Transferee Company: Quorum of 5 (five).

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In case the quorum of any meeting is not present within half an hour from the time appointed for the meeting, the Chairperson may adjourn such meeting to any date/time and take a decision on the quorum for the adjourned meeting. It is clarified that if the meetings are held in Virtual Mode, attendance of such persons in Virtual Mode shall be counted for the purpose of quorum. Attendance at such meetings shall be recorded in the minutes of the meetings instead of taking physical attendance slips.

- (i) **Mode of Voting:** At the venue of the meetings held physically, voting shall be conducted physically by polling paper. In the event the said meetings are held in Virtual Mode, voting in the meetings shall be by e-voting only.
- (j) **Cut-off date:** The cut-off date for determining the eligibility to vote and value of votes shall be not earlier than 15 days from date of the meeting(s) of unsecured creditors. The value of the votes cast shall be reckoned and scrutinized with reference to the said dates.
- (k) **Voting procedure:** Subject to the directions and matters dealt with herein, the procedure for voting and conduct of voting, in so far as the same is prescribed by the Virtual Meeting Circulars and Companies (Management & Administration) Rules, 2014 (“the said Rules”), and the forms thereunder shall be followed with such variations as

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required in the circumstances and in relation to the resolution for approval of the Scheme.

- (1) **Proxies & Board Resolutions:** A person, including a Body Corporate, entitled to attend and vote at a meeting, as aforesaid, may do so personally or by proxy, provided the proxies in the prescribed form duly signed by such person and/or the certified copy of resolution of the Board of Directors or other governing body of such person, where it is a Body Corporate, authorising its representative to attend and vote at such meeting on its behalf, as the case may be, is deposited at the registered office of the Transferor Company Nos. 2, 3 and 5 and the Transferee Company not later than 48 (forty eight) hours before the time for holding such meeting. If the meetings are held in virtual mode, the board resolutions and authorisations may be deposited by the concerned Unsecured Creditors within the prescribed time physically at the Registered Office of the Transferor Company Nos. 2, 3 and 5 and the Transferee Company, as aforesaid, or scanned copies thereof may be sent by them by email to such Applicants.
- (m) That the Chairperson appointed for the said meeting(s) or any person authorised by the Chairperson do issue and send the notices of the aforesaid meeting(s). Further, the Chairperson shall have all other powers under the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 read with the other

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applicable rules and provisions in relation to conduct of the meetings, including for deciding procedural questions that may arise at the meeting or at any adjournment thereof, or any other matter relating to the meetings, including an amendment to the Scheme, if any proposed by any persons.

- (n)** The votes cast shall be scrutinised by the Scrutinizer. The Scrutinizer shall prepare and submit the respective reports on the meeting(s) along with all papers relating to the voting to the Chairperson of the meeting(s) at the Scrutinizer's earliest convenience and in any case within 3 days of the conclusion of the meeting(s). The Chairperson shall declare the results of the meetings after submission of the reports of the Scrutinizer. The declaration of results by the Chairperson shall also be displayed on the Notice Board of the Applicants at its Registered Office and shall also be posted on the website, if any, of such Applicants.
- (o)** The value of each of the Unsecured Creditors of the Transferor Company Nos. 2, 3 and 5 and the Transferee Company shall be in accordance with the books and records of such Applicants and, where entries in the books are disputed, the Chairperson shall determine the value for purposes of the said meeting(s).
- (p)** The resolution for approval of the Scheme put to a meeting shall, if passed by a majority in number representing

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three-fourths in value of the Unsecured Creditors casting their votes, as aforesaid, shall be deemed to have been duly passed on the date of such meeting under Section 230(1) read with Section 232(1) of the Companies Act, 2013.

- (q)** The Chairperson do report to this Tribunal the results of the said meeting(s) within four weeks from the date of the conclusion of the said meeting(s). Such report shall be in Form No. CAA 4 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, verified by affidavit.

- 12.** Notice under Section 230(5) of the Companies Act, 2013 along with all accompanying documents, including a copy of the aforesaid Scheme and statement under the provisions of the Companies Act, 2013 shall be served on (i) the Regional Director, Eastern Region, Ministry of Corporate Affairs, Kolkata; (ii) Registrar of Companies, West Bengal; (iii) Official Liquidator, High Court at Calcutta, Kolkata and (iv) Income Tax Department jurisdiction over the Applicants and (v) Jurisdictional GST authorities, by sending the same by hand delivery through special messenger or by post or by email within two weeks from the date of receiving this order. The notice shall specify that representation, if any, should be filed before this Tribunal within 30 days from the date of receipt of the notice with a copy of such representation being simultaneously sent to the Advocates of the said Applicants. If no such representation is received by the Tribunal within such

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period, it shall be presumed that such authorities have no representation to make on the said Scheme. Such notice shall be sent pursuant to Section 230(5) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Compromises, Arrangements and Amalgamations) Rules 2016 in Form No. CAA3 of the said Rules with necessary variations incorporating the directions herein.

- 13.** The Applicant(s) to file an affidavit proving service of notices to all statutory/sectoral authorities and compliance of all directions contained herein within two weeks after such services.
- 14.** The Company Petition for confirmation and sanction of the scheme to be filed within 4 weeks from the date of filing of the Chairpersons report with this Tribunal in terms of this order.
- 15.** The Application being **Companies Application (CAA) No. 59/KB/2024** is **disposed of** accordingly.
- 16.** Urgent certified copy of this order, if applied for, be supplied to the parties, subject to compliance with all requisite formalities.

Balraj Joshi
Member (Technical)

Bidisha Banerjee
Member (Judicial)

This Order signed on 13.06.2024

A.D.[Steno]