

DIVISION BENCH  
COURT - I

S-6

**NATIONAL COMPANY LAW TRIBUNAL  
KOLKATA BENCH  
KOLKATA**

C.P.(CAA)/16(KB)2024  
IN  
C.A.(CAA)/179(KB)2023

**CORAM: 1. HON'BLE MEMBER(J), SHRI ROHIT KAPOOR  
2. HON'BLE MEMBER(T), SHRI BALRAJ JOSHI**

**ATTENDANCE-CUM-ORDER SHEET OF THE HEARING ON 05<sup>TH</sup> FEBRUARY 2024, 10:30 A.M**

IN THE MATTER OF	CELICA LEISURE & SPA LIMITED
UNDER SECTION	SEC. 230-232 - SECOND MOTION

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

Ms. Madhuri Pandey, CS : For Petitioners

**ORDER**

1. Ld. Authorized Representative for the petitioners present.
2. This instant Petition has been filed under Sections 230(6) read with Section 232(3) of the Companies Act, 2013 ("Act") for sanction of the Scheme of Amalgamation of **Celica Leisure & Spa Limited (Transferor Company No. 1), Identysafe Private Limited (Transferor Company No. 2) with and into Celica Properties Private Limited (Transferee Company)**, w.e.f. 1st April, 2023 pursuant to Sec 230-232 of the Companies Act, 2013 and Rules made there under in the manner and on the terms and conditions stated in the said Scheme of Amalgamation ("Scheme").
3. The registered office of the Transferee Company is at Park Centre Building, 9th Floor, 24, Park Street, Kolkata-700016, within the jurisdiction of the Hon'ble National Company Law Tribunal, Kolkata Bench at Kolkata.
4. The Appointed date as per the Scheme is 1<sup>st</sup> April, 2023 as mentioned in the Scheme of Amalgamation annexed with the Petition as **Annexure-E** from page **151 to 185** Volume 2 of the Petition

5. By an Order dated January 11, 2024 in Company Application (CAA) No.179/KB/2023, this Tribunal made the following directions with regard to meetings of shareholders and creditors under Section 230(1) read with Section 232(1) of the Act:
- a. Meetings dispensed: In view of the fact that the Petitioner Company(s) for considering the Scheme, the meetings were dispensed with in view of all such classes of Shareholders have given their consent to the Scheme by way of affidavits.
  - b. There is nil secured and unsecured creditors in the Transferor Company No. 1 and Transferor Company No. 2 and nil secured creditors in the Transferee Company and hence the question of the convening of meeting does not arise. There is and 7 (seven) unsecured creditors in the Transferee Company.
  - c. Meetings dispensed: In view of the fact that the Petitioner Company No. 3 for considering the Scheme, the meetings were dispensed off with in the view of all the 7 unsecured creditors have given their consents to the Scheme by way of affidavits.
6. Authorized Representative appearing for the Petitioner(s) submits that all the shareholders and creditors duly approved the Scheme by way of an affidavit with requisite majority and the Petitioner(s) now seek admission of this instant Petition presented by them for sanctioning of the Scheme.
7. The Authorized Representative for the Petitioner(s) further submits that in compliance with Section 230(5) of the Companies Act, 2013 and the said Order dated January 11, 2024 made in Company Application (CAA) No.179/KB/2023 notice along with all accompanying documents have already been served upon the following Statutory/Secretarial Authorities:

<b>Company</b>	<b>Name of Statutory Authorities</b>	<b>Date of Service</b>	<b>Mode of Service</b>	<b>Page Number of the Petition</b>
All Petitioner Companies	Regional Director – Eastern Region (Ministry of Corporate Affairs);	15.01.2024	Hand Delivery	239

All Petitioner Companies	Registrar of Companies – West Bengal	15.01.2024	Hand Delivery	240
All Petitioner Companies	Official Liquidator;	15.01.2024	Hand Delivery	242
Petitioner Company1	Income Tax Authority Circle 11(1)	15.01.2024	Speed Post	242
Petitioner Company2	Income Tax Authority Ward 33 (1)	15.01.2024	Speed Post	243
Petitioner Company3	Income Tax Authority Ward 1(1)	15.01.2024	Speed Post	244
All Petitioner Companies	Chief Commissioner of Income Tax Departments(s)	15.01.2024	Speed Post	245
All Petitioner Companies	All the above Statutory Authority	15.01.2024	E-mail	246-248

An affidavit dated January 17, 2024 proving service, as aforesaid, has Annexed with the Petition as **Annexure-O** from page **229 to 337** of the Petition.

8. Upon perusing the records and documents in the instant proceedings and considering the submissions made on behalf of the Petitioner(s), we admit the instant Petition and fix the next hearing on 14/3/2024.
9. At least 10 (ten) clear days before the said date fixed for hearing, the Petitioner(s) shall cause notice of hearing to be advertised in the **Business Standard** in English and **Dainik Statesman** in Bengali as per Rule 16(1) of the Companies (Compromises, Arrangements and Amalgamation) Rules, 2016 (“**CAA Rules**”).
10. Another notice pursuant to Section 230(5) of the Companies Act, 2013 along with accompanying documents, including the copies of the aforesaid Scheme and statement under the provisions of the Companies Act, 2013, as sent earlier shall be served again on the aforesaid Statutory Authorities by sending the same to them by hand delivery through special messenger, by post & email within two weeks from the date of receiving this Order. The notice shall also be sent to **GST authorities** for their response if any. The notice shall specify the next date of hearing of the Petition, as aforesaid, and state that representation, if any, and if not already filed, should be filed before this Tribunal no later than 7 (seven) days before the next

date of hearing of the Petition and a copy of such representation should be simultaneously sent to the Authorized Representative of the said Petitioner(s). If no such representation is received by the Tribunal within such period, it shall be presumed that such Authorities have no representation to make on the said Scheme. Such notice shall be sent in Form No. CAA 3 of the CAA Rules with necessary variations, incorporating the directions herein.

11. The Petitioner(s) to file an affidavit confirming compliance of the abovementioned directions of this Tribunal, at least 3 (three) days before the next date of hearing.
12. The Petitioner(s) may also file their rejoinder affidavit(s) dealing with the objections/observations, if any, of the Authorities, at least 2(two) days before the next date of hearing.
13. Urgent certified copy of this order, if applied for, be issued upon compliance with all requisite formalities.
14. Post this matter on **14/3/2024**.

**Balraj Joshi**  
**Member (Technical)**

**Rohit Kapoor**  
**Member (Judicial)**