

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

C.P. (CAA) NO. 34/KB/2023
Connected with
C.A. (CAA) NO. 180/KB/2022

A Petition under Section 230 to 232 and other Applicable provisions of the Companies Act, 2013 read with Companies (Compromises, Arrangements and Amalgamations) Rules, 2016;

IN THE MATTER OF:

A Scheme of Amalgamation of (Final Motion):

MEDIRECO DATABASE PRIVATE LIMITED, a company incorporated under the provisions of the Companies Act, 2013 (CIN: U74999WB2016PTC217482) and having its Registered Office at Diamond Heritage, 16 Strand Road, Unit 904, 9th Floor, Kolkata-700001 in the State of West Bengal

..... **Petitioner Company No. 1/Transferor Company No. 1**

And

ROOPMAHAL DEALERS PRIVATE LIMITED, a company incorporated under the provisions of the Companies Act, 1956 (CIN: U51101WB2010PTC146453) and having its Registered Office at Diamond Heritage, 16 Strand Road, Unit 904, 9th Floor, Kolkata-700001 in the State of West Bengal.

..... **Petitioner Company No. 2/Transferor Company No. 2**

And

MAXWELL DISTRIBUTORS PRIVATE LIMITED, a company incorporated under the provisions of the Companies Act, 1956 (CIN: U51101WB2010PTC146447) and having its Registered Office at Diamond Heritage, 16 Strand Road, Unit 904, 9th Floor, Kolkata-700001 in the State of West Bengal.

..... **Petitioner No. 3/ Transferee Company**

IN THE MATTER OF:

1. MEDIRECO DATABASE PRIVATE LIMITED
2. ROOPMAHAL DEALERS PRIVATE LIMITED

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..... Petitioner (No. 1-2)/ Transferor Companies

3. MAXWELL DISTRIBUTORS PRIVATE LIMITED

..... Petitioner (No. 3)/ Transferee Company

Date of Hearing: April 24, 2023

Date of pronouncing the order: September 13, 2023

CORAM:

SMT. BIDISHA BANERJEE, HON'BLE MEMBER (JUDICIAL)

SHRI BALRAJ JOSHI, HON'BLE MEMBER (TECHNICAL)

Ld. Counsels on Record appeared Physically/ through Video Conferencing:

For Petitioners:

1. Mr. Rohit Kumar Keshri, Advocate
2. Mr. Zubeen Pandey, Advocate
3. Mr. Nitish Kumar Singh, Advocate

For RD(ER), MCA, Kolkata:

1. Mr. Harihara Sahoo, Joint Director

ORDER

Per: Balraj Joshi, Member (Technical):

1. This Court is congregated through hybrid mode.
2. The court convened through hybrid mode today. The instant petition has been filed under Section 230(6), read with Section 232(3) of the Companies Act, 2013 (for brevity "Act"), for sanction of the Scheme of Amalgamation of M/S. **MEDIRECO DATABASE PRIVATE LIMITED** (hereinafter referred to as the "Transferor Company No. 1 or Petitioner Company 1"), **M/S. ROOPMAHAL DEALERS**

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PRIVATE LIMITED (hereinafter referred to as the “Transferor Company No. 2 or Petitioner Company 2”), With **M/S. MAXWELL DISTRIBUTORS PRIVATE LIMITED** (hereinafter referred to as the “Transferee Company or Petitioner No. 3”) whereby and whereunder the Transferor Companies are proposed to be amalgamated with the Transferee Company from the Appointed Date, **viz 1st April, 2022** in the manner and on the terms and conditions stated in the said Scheme of Amalgamation (“**Scheme**”).

3. The Petition has now come up for final hearing. Counsel for the Petitioner submits as follows:
- (a) The Scheme was approved unanimously by the respective Board of Directors of the Transferor Company 1 and the Transferor Company 2 (hereinafter referred as Petitioner Companies) and the Transferee Company 3 at the meetings held on 15th October, 2022. (Page 74-76 in Annexure -3, Page 132-135 in Annexure-10 and Page 191-193 in Annexure-17)
 - (b) The circumstances which justify and/or have necessitated the Scheme and the benefits of the same are, inter alia, as follows: -
 - i. The Transferor Companies and the Transferee Company are closely held Group Companies under common management and control. All the three Companies are engaged in similar business activities. The proposed amalgamation of the Transferor Companies with the Transferee Company would result in consolidation of all these Companies and pooling of their resources into a single entity.
 - ii. The proposed Amalgamation would result in optimizing and leveraging existing resources of these Companies for the most beneficial utilization of these factors in the combined entity. It would be advantageous to combine the activities and operations of these Companies in a single entity and building strong capability to effectively meet future challenges in competitive business environment.

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- iii.** The proposed Scheme of Amalgamation will result in usual economies of a centralized and a large company including elimination of duplicate work, reduction in overheads, better and more productive utilization of financial, human and other resource and enhancement of overall business efficiency. The proposed Scheme will enable these Companies to combine their managerial and operating strength, to build a wider capital and financial base and to promote and secure overall growth.
 - iv.** The amalgamation will result in significant reduction in multiplicity of legal and regulatory compliances which at present is required to be made separately by the Transferor Companies and the Transferee Company.
 - v.** The proposed amalgamation will provide greater efficiency in fund management and unfettered access to fund flow generated by the combined business which can be deployed more efficiently to fund organic and inorganic growth opportunities. The proposed amalgamation would enhance the shareholders' value of the Transferor and the Transferee Companies.
 - vi.** The proposed Scheme of Amalgamation will have beneficial impact on the Transferor and the Transferee Companies, their shareholders, employees and other stakeholders and all concerned.
- (c)** The Statutory Auditors of the Petitioner Companies have by their certificate dated 5th December, 2022 confirmed that the accounting treatment in the Scheme is in conformity with the accounting standards prescribed under Section 133 of the Companies Act, 2013. (Page 247 in Annexure -24)
- (d)** No proceedings are pending under Sections 210 to 227 of the Companies Act, 2013 against the Petitioner Companies.

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- (e) The exchange ratio of shares in consideration of the amalgamation has been fixed on a fair and reasonable basis and on the basis of the Report thereon of CA Anita Tosniwal, Registered Valuer. (Annexure A – 23 at page No. 231-246)
- (f) The shares of any of the Petitioners are not listed on any stock exchanges.
- (g) By an order dated 7th February, 2023 in Company Application (CAA) No. 180/KB/2022, this Tribunal made the following directions with regard to meeting(s) of shareholders and creditors under Section 230(1) read with Section 232(1) of the Act:

a. Meetings dispensed:

EQUITY SHAREHOLDERS

Meeting of Equity Shareholders of the Applicant Companies for considering the Scheme are dispensed with in view of shareholder representing **100%** in value of shares of Applicant Companies having respectively given their consent to the Scheme by way of affidavits.

UNSECURED CREDITORS

Meeting of Unsecured Creditors of Applicant No 1 for considering the Scheme are dispensed with in view of there being no Unsecured creditor duly certified by the Statutory Auditors.

Meeting of Unsecured Creditors of Applicant No. 2 for considering the Scheme are dispensed with in view of consent by **100 %** in value of Unsecured creditors of Applicant No. 2 having respectively given their consent to the Scheme by way of affidavits.

Meeting of Unsecured Creditors of Applicant No 3 for considering the Scheme are dispensed with in view of consent by **90.47 %** in value of Unsecured creditors of Applicant No. 3 having respectively given their consent to the Scheme by way of affidavits.

b. No requirement of Meetings SECURED CREDITORS

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Secured Creditors of Applicant Companies 1 and 2- **NIL** Creditors verified by auditor's certificate and the Secured Creditors of Applicant Company. 3 have given their consent to the scheme

c. Meetings to be held

No meetings are required to be held

- (h) Consequently, the Petitioner(s) Company presented the instant petition for sanction of the Scheme. By an order dated 17th March, 2023, the instant petition was admitted by this Tribunal and fixed for hearing on 24th April, 2023 upon issuance of further notices to the Statutory Authorities and advertisement of date of hearing. In compliance with the said order, the Petitioner(s) Companies have duly served such notices on the: -

SERVICE MADE TO	MODE OF SERVICE	DATE OF SERVICE	REFERENCE
The Registrar of Companies, West Bengal	Hand Delivery	23.03.2023	Page No. 5 of Affidavit of Service dated 19.04.2023
The Regional Director, Eastern Region, Kolkata	Hand Delivery	23.03.2023	Page No. 4 of Affidavit of Service dated 19.04.2023
The Official Liquidator, High Court, Calcutta	Hand Delivery	23.03.2023	Page No. 6 of Affidavit of Service dated 19.04.2023
Income Tax Officer – Ward 4(1)	Hand Delivery	23.03.2023	Page No. 7 of Affidavit of Service dated 19.04.2023

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The Petitioner Company have also published such advertisements once each in the English daily newspaper namely “**Financial Express**” and Bengali daily newspaper namely “**Aajkal**” on 28th March, 2023. An affidavit of compliance in this regard has also been filed by the Petitioner Company on 19th April 2023.

- (i) All statutory requirements for obtaining sanction of the Scheme have been duly complied with by the Petitioner Companies. The Scheme has been made bona fide and is in the interest of all concerned.
4. Pursuant to the said advertisements and notices, the Regional Director, Ministry of Corporate Affairs, Kolkata (“**RD**”) has filed their representations before this Tribunal.
5. The Official Liquidator has filed his report dated 18th April, 2023 and concluded as under: -
- “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.*”
6. The RD has filed his reply affidavit dated 21st April, 2023 (“**RD Affidavit**”) which has been dealt with by the Petitioner Company by their Rejoinder dated 21st April 2023 (“**Rejoinder**”). The observations of the RD and responses of the Petitioner Companies are summarized as under: -
- a) **Paragraph No. 2(b) of the RD Affidavit:**
- “The Transferor Company. M/s Medireco Database Private Limited, in its Financial Statement as at 31.3.2022 has reported Intangible Assets' for Rs.7,77,000/- which is a major asset of the Company. But no classification as mandated in Schedule III of the Companies Act, 2013 has been given in the*

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said Financial Statement. This is a serious lapse un part of the Transferor Company and hence the company and its officers should either ensure filing of the revised financial statements before the merger or get the offence compounded under section 441 of the Companies Act 2013.”

Paragraph No. 3 of the rejoinder:

“With Reference to the contents made in paragraphs 2(b) of the said Affidavit save what are matter of record rest all statement are denied and disputed. It is submitted that the Transferor Company M/s Medireco Database Private Limited had a software valuing Rs. 4,75,000/- as on 31.03.2022, which was later sold to Namaste Management Pvt. Ltd. at Rs. 5,85,000/- on 23.06.2023 by making Profit of Rs. 1,10,000/- and the same can be further evident from the Unaudited Financial statement of the Transferor No. 1 attached at page 104 of the instant Petition. A Copy of the Invoice is attached and marked as Annexure “A – 29” (Annexure “A – 1” to Annexure “A - 28” is already attached with the main Petition). It is further submitted that the Applicant Company is at present having intangible assets of LOGO valuing Rs. 3,02,000/-. A Copy of the said LOGO is attached and marked as Annexure “A – 30”.

b) Paragraph No. 2(c) of the RD Affidavit:

“In the Financial Statement as at 11/03/2022 of the Transferor Company Roopmahal Dealers Private Limited, Investment of Rs. 1,40,000 in Goddard Conglomerate Private Limited has been reputed. But as per MCA portal the said company, i.e., Goddard Conglomerate Private Limited is showing AIS Examination "Under Process of Strike Or The Application for Strike off the said Company Le Goddard Conglomerate Private Limited was filed suo-moto by the Company itself in Form STK-2 Therefore, this Assets Le. Investment of

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Rs.1,40,000/- in Equity Shares of Goddard Conglomerate Private Limited which is now "Under Process of Strike off, has lost its relevance and devoid of credibility in the financial state of affairs of the company impacting the fair exchange ratio as well as Scheme."

c) Paragraph no. 2(d) of the RD Affidavit:

"Further, as per Annual Return of Goddard Conglomerate Private Limited for the year ended 31/03/2022, 31/03/2021 and 31/03/2020, the Transferor Company, Roopmahal Dealers Private Limited holds 27,900 shares which is equivalent to approx 49.82% of total shares in the said Oodlard Conglomerate Private Limited Therefore, Goddard Conglomerate Private Limited is an Associate Company of the Transferor Company Roopinahal Dealers Private Limited. However, the Transferor Company, Roopmahal Dealers Private Limited did not file Consolidated Financial Statements for the year ended 31/03/2022, 31/03/2021 and 31/03/2020 contrary to the provision of section 129 read with section 1 of the Companies Act, 2013 This is a serious lapse on part of the Transferor Company and hence the company and its officers should either ensure filing of the pending consolidated financial statements before the bar and/or get the offences compounded under section 441 of the Companies Act 2015 after making gel of the above default."

Paragraph No. 4 of the Rejoinder:

"With Reference to the contents made in **paragraphs 2(c) and 2 (d)** of the said Affidavit save what are matter of record rest all statement are denied and disputed. It is submitted that the transferor Company No. 2 M/s Roopmahal Dealers Private Limited had made an Investment of Rs. 1,40,000 in Goddard Conglomerate Private Limited and accordingly holding 27,900 shares in the

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said Company, which is equivalent to approx. 49.82% of total shares of the Goddard Conglomerate Private Limited. It is submitted that the Applicant No. 2 has requested several times to the director of M/s Goddard Conglomerate Private Limited to share the Audited Financial statement since financial year 31.03.2020 to 31.03.2022, but the Director of the said Company is not Co-Operating and Not sharing the Financial statement of M/s Goddard Conglomerate Private Limited, accordingly the Applicant Company having no other options left filed the standalone Financial statement for the Financial year 31.03.2020, 31.03.2021 and 31.03.2022. It is further submitted that the Applicant Company as to write off the investment made in the Goddard Conglomerate Private Limited as further investment in the said Company leads to more Loss to the Applicant Company and it is against the interest of the Applicant Company and its Shareholders.”

d) Paragraph No. 2(e) of the 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.”

Paragraph no. 5 of the Rejoinder:

“With Reference to the contents made in paragraphs 2(e) of the said Affidavit, It is stated that the Transferor Company is having NIL Fixed Assets, and its Compliance is also burdensome to the Promoters and Shareholders, accordingly the Transferor Companies is amalgamating in the Transferee Company.”

e) Paragraph No. 2(f) of the RD Affidavit:

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

Paragraph No. 6 of the Rejoinder:

“With reference to Paragraph No. 2 (f) of the said Report I Undertake to comply with the provisions of section 232(3)(i) of the Companies Act, 2013.”

f) Paragraph No. 2(g) of the 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”

Paragraph No. 7 of the Rejoinder:

“With reference to Paragraph No. 2 (g) of the said Report I Undertake to pay applicable stamp duty on the transfer of the immovable properties from the Transferor Companies (if any).”

g) Paragraph No. 2(h) of the RD Affidavit:

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

Paragraph No. 8 of the Rejoinder:

“With reference to Paragraph No. 2 (h) of the said Report I Undertake that the Scheme enclosed the Company Application CA. CAA) No. 180/KB/2022 and Company Petition C.P. (C.A.A.) No. 34/KB/2023 are one and same and there is no discrepancy or no change is made.”

h) Paragraph No. 2(i) of the RD Affidavit:

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“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 06/03, 2023 for their views/ observation in the matter. However the report from the authority is still awaited”

Paragraph No. 9 of the Rejoinder:

“With Reference to the contents made in paragraphs 2(i) and 3 of the said Affidavit are matters of record.”

7. Heard submissions made by the Ld. Counsel appearing for the Petitioner Companies and the Authorized Person from Regional Director, MCA. 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 the Petition being **Annexure “A - 1”** thereto is hereby sanctioned by this Tribunal with the Appointed date fixed as 1st April, 2022 (“**Appointed Date**”) and shall be binding on **M/S. MEDIRECO DATABASE PRIVATE LIMITED** (hereinafter referred to as the “Transferor Company No. 1 or Petitioner Company 1”), **M/S. ROOPMAHAL DEALERS PRIVATE LIMITED** (hereinafter referred to as the “Transferor Company No. 2 or Petitioner Company 2”), With **M/S. MAXWELL DISTRIBUTORS PRIVATE LIMITED** (hereinafter referred to as the “Transferee Company or Petitioner No. 3”) and their respective shareholders and creditors 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 the 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

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and interest of the Transferor Companies therein but subject nevertheless to all charges now affecting the same, as provided in the Scheme;

- c)** all the debts, guarantees, liabilities, duties and obligations of the Transferor Companies be transferred from the said Appointed Date, without further act or deed to the Transferee Company 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)** All the workmen and employees of the Transferor Companies shall be engaged by the Transferee Company, as provided in the Scheme. All the obligations/liabilities of the Transferor Companies with regard to their workmen and employees shall be the responsibilities of the Transferee Company;
- 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; and the sanctioning of the scheme by this tribunal shall not come in the way of any proceedings pending/ contemplated against any of the petitioner companies, for which the relevant records shall be preserved by the Transferee company who is any way responsible for attending to any such proceedings on behalf of the constituent companies.
- f)** In case of any default including any Provisions of Income Tax Act in this respect of the Transferor Companies the Income Tax department, the ROC, West Bengal, and all other Statutory Department shall be at liberty to initiate appropriate proceedings against the Transferee Company, which after the sanction of the scheme by this Tribunal is in any case responsible for the liabilities/non-compliance of the Transferor Companies also. The transferee company shall preserve all the records of the transferor companies as per the requirement of the Companies act 2013, in this regard.
- g)** With effect from the Appointed Date and up to and including the Effective Date, all legal, arbitration, and tax assessment proceedings/appeals of

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whatsoever nature by or against the Transferor Companies pending and/or arising on or after the Appointed Date shall be continued and/or enforced by or against the Transferee Company.

- h)** Any compounding/penalties/liabilities/taxes required to be done on behalf of the Transferor Companies for any violation of the Companies' Act shall be the responsibility of the Transferee Company. The Transferee Company shall also preserve the necessary records in respect of any such pending proceedings as per law and till the culmination of such proceedings.
- i)** The Transferee Company do without further application issue and allot to the shareholders of the Transferor Companies, the shares in the Transferee Company to which they are entitled in terms of the Scheme;
- j)** Leave is granted to the Petitioners to file the Schedule of assets and liabilities 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 receiving a copy of this order;
- k)** That any person/authority interested/aggrieved shall be at liberty to apply to this Tribunal in the above matter for any directions that may be necessary.
- l)** 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, the Transferor Companies shall be dissolved with effect from the date or last of the dates of filing of the certified copies of the order and the Registrar of Companies shall place all documents relating to the Transferor Companies and registered with him on the file kept by him in relation to the Transferee Company and the files relating to the said companies shall be consolidated accordingly.

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8. The Petitioners shall supply legible print out of the scheme and schedule of assets and liabilities in acceptable form to the department and the department will append such printout, upon verification to the certified copy of the order.
9. **C.P. (CAA) NO. 34/KB/2023 Connected with C.A. (CAA) NO. 180/KB/2022** is **disposed of** accordingly
10. Urgent Certified copy of this order, if applied for, be supplied to the parties, upon compliance of all requisite formalities.

Balraj Joshi
Member (Technical)

Bidisha Banerjee
Member (Judicial)

This Order signed on September 13, 2023.

Bose, R. K. [LRA]