

**IN THE NATIONAL COMPANY LAW TRIBUNAL
KOLKATA BENCH, (COURT-II)
C.A. (CAA)/72(KB) 2024**

An 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 :

A Scheme of Amalgamation of:

HELPFUL DISTRIBUTOR 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. U51909WB2009PTC138718 and its registered office at 1/1, Meridith Street. Room No-11, Kolkata-700072, in the State of West Bengal.

.....Applicant Company No. 1/ Transferee Company

AND

IN THE MATTER OF :

DELTA DEALCOM 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. U51109WB2008PTC122256 and its registered office at 1/1, Meridith Street. Room No-11, Kolkata- 700072, in the State of West Bengal.

..... Applicant Company No. 2/ Transferor
Company No. 1

AND

IN THE MATTER OF :

DISHA MANAGEMENT SERVICES 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. U74140WB2008PTC126994 and its registered office at 1, British Indian

Street, 1st Floor, Room No 113, Kolkata- 700069, in the State of West Bengal.

..... Applicant Company No. 3/ Transferor
Company No. 2

AND

IN THE MATTER OF :

BAHADUR VINIMAY 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. U51109WB2005PTC102475 and its registered office at 18/19, Dr. Abani Dutta Road, P.S Golabari P.O Salikia, Howrah,-711106, in the State of West Bengal.

..... Applicant Company No. 4/ Transferor
Company No. 3

AND

IN THE MATTER OF :

RAJEGAON LAND DEVELOPMENT 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. U51432WB1994PTC061656 and its registered office at Piali Kalaria, South 24 Parganas -743363, in the State of West Bengal.

..... Applicant Company No. 5/ Transferor
Company No. 4

AND

IN THE MATTER OF :

SARAN PLASTICS 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. U24134WB1994PTC061657 and its registered office at 1, British Indian Street, 1st Floor, Room No 113, Kolkata-700069, in the State of West Bengal.

..... Applicant Company No. 6/ Transferor
Company No. 5

AND

IN THE MATTER OF :

SPRITE AGENCY 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. U51909WB2008PTC125204 and its registered office at 1/1, Meridith Street Shop No- 11, Kolkata- 700072, in the State of West Bengal.

..... Applicant Company No. 7/ Transferor
Company No. 6

AND

IN THE MATTER OF :

ANURAG COMMERCIAL 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. U51909WB2007PTC117706 and its registered office at Piali Kalaria, South 24 Parganas-743363, in the State of West Bengal.

..... Applicant Company No. 7/ Transferor
Company No. 8

AND

IN THE MATTER OF :

BRIGHTSTAR VANIJYA 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. U51909WB2007PTC118155 and its registered office at Piali Kalaria, South 24 Parganas--743363, in the State of West Bengal.

..... Applicant Company No. 8/ Transferor
Company No. 9

AND

IN THE MATTER OF :

- 1) Helpful Distributor Private Limited, **Transferee Company**
- 2) Delta Dealcom Private Limited, **Transferor Company No. 1**

- 3) Disha Management Services Private Limited, **Transferor Company No. 2**
- 4) Bahadur Vinimay Private Limited, **Transferor Company No. 3**
- 5) Rajegaon Land Development Private Limited, **Transferor Company No. 4**
- 6) Saran Plastics Private Limited, **Transferor Company No. 5**
- 7) Sprite Agency Private Limited, **Transferor Company No. 6**
- 8) Anurag Commercial Private Limited, **Transferor Company No. 7**
- 9) Brightstar Vanijya Private Limited, **Transferor Company No. 8**

..... Applicants Companies

Date of pronouncing the order: 18/04/2024

CORAM:

Smt. Bidisha Banerjee, Member (Judicial)

Shri D. Arvind, Member (Technical)

Appearance via (Hybrid Mode)

Shri Jnana Ranjan Dhal, Advocate

Shri Rohit Kumar Keshri, Advocate

...For the Applicants

ORDER

Per: D. Arvind, Member (Technical)

1. This Court is congregated 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 (hereinafter referred as "Act") for orders and directions with regard to dispensation of meeting of shareholders of all the applicant companies and dispensation of meeting of creditors of

all the applicant companies in connection with the SCHEME OF AMALGAMATION of **Delta Dealcom Private Limited, Disha Management Services Private Limited, Bahadur Vinimay Private Limited, Rajegaon Land Development Private Limited, Saran Plastics Private Limited, Sprite Agency Private Limited, Anurag Commercial Private Limited and Brightstar Vanijya Private Limited**, being the Applicant No. 2, 3, 4, 5, 6, 7, 8, 9 above named ("**Transferor Companies**") with **Helpful Distributor Private Limited** being the Applicant No. 1 above named ("**Transferee Company**") whereby and where under the Transferor Companies is proposed to be amalgamated with the Transferee Company from the Appointed Date **1st Day of April, 2023** in the manner and on the terms and conditions stated in the said Scheme of Amalgamation (hereinafter referred as "**Scheme**"). The Copy of the Scheme of Amalgamation is annexed to the Company Application being **Annexure – A-19** on page 396-419 of Vol. III.

3. It is submitted by Ld. Counsel appearing for the Applicant(s) submit that the shares of the Applicant No. 1 to 9 are not listed in any stock exchanges. Further, the Applicant(s) have the following classes of shareholders and creditors:-

Sl. No.	Name of Applicant Companies	Equity Shareholders (Nos)	Preference Shareholders (Nos)	Secured Creditors (Nos)	Unsecured Creditors (Nos)
1	Helpful Distributor Private Limited (Applicant No. 1)	5	Nil	Nil	Nil
2	Delta Dealcom Private Limited (Applicant No. 2)	7	Nil	Nil	Nil
3	Disha	8	Nil	Nil	Nil

	Management Services Private Limited (Applicant No. 3)				
4	Bahadur Vinimay Private Limited (Applicant No. 4)	7	Nil	Nil	Nil
5	Rajegaon Land Development Private Limited (Applicant No. 5)	8	Nil	Nil	Nil
6	Saran Plastics Private Limited (Applicant No. 6)	10	Nil	Nil	Nil
7	Sprite Agency Private Limited (Applicant No. 7)	4	Nil	Nil	Nil
8	Anurag Commercial Private Limited (Applicant No. 8)	7	Nil	Nil	Nil
9	Brightstar Vanijya Private Limited	9	Nil	Nil	Nil

4. The board of directors of the applicant companies have approved the scheme in their respective board meeting held on 29th February, 2024. Copy of the Board Resolution is annexed to the Company Application being **Annexure – A-20** on Page 420-437 of Vol. III.

5. It is submitted that 100 percent of the Equity Shareholders of the Applicant No. 1 to 9 have already given their consent to the Scheme by way

of affidavits which are annexed to the application being **Annexure – “A-25 to A-33”** on Page 524-688 of Vol. III, Vol. IV & Vol. V.

6. It is further submitted that Applicant No. 1 to 9 have no creditors (Secured and Unsecured) and therefore convening and holding of separate meetings of Creditors of the Applicant No. 1 to 9 does not arise.

7. Directions are sought accordingly for dispensing with meetings of the shareholders and unsecured creditors of the Applicants No. 1 to 9 who have already given their consent to the Scheme.

8. Upon perusing the records and documents in the instant proceedings and considering the submissions made on behalf of the Applicant(s), we allow the instant application and make the following **ORDERS**:-

A. Meetings dispensed:

Meetings of the Equity Shareholders of the Applicant No. 1 to 9 are dispensed-with under Section 230(1) read with Section 232(1) of the Act.

There are no creditors (secured and unsecured) in the Applicant Company No. 1 to 9. Therefore, the meetings of secured or unsecured creditors of the Applicant Company No. 1 to 9 are not applicable and dispensed with.

B. Let the notice be served by the Applicant Companies as per the requirement of sub-section (5) of Section 230 of the Companies Act, 2013 along with a copy of the Scheme and statement disclosing necessary details upon: -

- i. Central Government, through Regional Director, Eastern Region, Ministry of Corporate Affairs, Kolkata;**
- ii. Registrar of Companies, West Bengal;**
- iii. Official Liquidator, High Court, Calcutta;**

iv. Concerned Income Tax Assessing Officer along with the Chief Commissioner of Income Tax with PAN Numbers of the Applicant Companies having jurisdiction over the Transferee Companies by sending the same by hand delivery, by speed post and by electronic mail;

- C.** The Applicant Companies shall file affidavit of service, to report to this Tribunal that the directions regarding the issuance of notices have been duly complied with.
- D.** The notice shall specify that representations, if any, should be filed before the Tribunal within 45 days of the date of receipt of the notice with a copy of such representation being sent simultaneously to the Applicant Companies and/or their Authorised Representatives in advance.
- E.** If no such requirements are received by the Tribunal within the said period, it shall be presumed that such authorities have no representation to make on the Scheme of Amalgamation;
- F.** That an affidavit of Compliance of all the conditions laid down herein along with original proof of service to all authorities to be filed jointly by the Transferor Companies and the Transferee Company.
- G.** Liberty is given to file joint application by the Transferee and Transferor Companies in accordance with Rule 15 of the Companies (Compromises, Arrangements and Amalgamation) Rules, 2016 within a period of 45 days as mentioned in Section 230(5) of the Companies Act, 2013.
- H.** If consent affidavits/letters of the members and unsecured creditors annexed with the application are found to be false/dubious at any stage, then necessary actions for committing fraud under Section 447 and 448 of the Companies Act, 2013 shall be initiated against the Transferee and Transferor Companies and all its directors for punishment under Section 449 of the Companies Act, 2013.

12. Hence, the application being **C.A. (CAA)/72 (KB) 2024** is allowed and **disposed of** accordingly.

13. Urgent certified copies of this Order, if applied for, be supplied to the parties upon compliance of all requisite formalities.

D. Arvind
Member (Technical)

Bidisha Banerjee
Member (Judicial)

This order signed on the 18th day of April, 2024.

NKS(LRA)