

**NATIONAL COMPANY LAW TRIBUNAL  
KOLKATA BENCH  
KOLKATA**

C.P.(CAA)/131(KB)2023  
IN  
C.A.(CAA)/134(KB)2023

**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 30<sup>TH</sup> AUGUST, 2023, 02:00 P.M**

IN THE MATTER OF	GINNY TRADERS PVT LTD
UNDER SECTION	SEC. 230-232 - SECOND MOTION

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

Mr., Sashi Agarwal, CS ] For the Petitioner

**ORDER**

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 Devesh Advisory Services Private Limited being the Petitioner No. 2 abovenamed ("**Transferor Company No. 1**" or "**Petitioner No. 2**"), Eastern Gas Chemicals Private Limited being the Petitioner No. 3 abovenamed ("**Transferor Company No. 2**" or "**Petitioner No. 3**"), Navratan Tie Up Private Limited being the Petitioner No. 4 abovenamed ("**Transferor Company No. 3**" or "**Petitioner No. 4**"), Pleasent Vanijya Private Limited being the Petitioner No. 5 abovenamed ("**Transferor Company No. 4**" or "**Petitioner No. 5**") with Ginny Traders Private Limited being the Petitioner No. 1 abovenamed ("**Transferee Company**" or "**Petitioner No. 1**"), whereby and whereunder the Transferor Company is proposed to be amalgamated with the Transferee Company from the Appointed Date, viz 1<sup>st</sup> Day of April, 2022 in the manner and on the terms and conditions stated in the said Scheme of Amalgamation ("**Scheme**") in the manner and on the terms and conditions stated in the said Scheme of Amalgamation ("**Scheme**"). (**Page 49-69 of Petition**)
2. By an order dated 17/07/2023 in Company Application (CAA) No. 134/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:-(**Page No. 345-351 of Petition**):-

- a. Meetings dispensed: Meetings of the Equity Shareholders of the Petitioner No. 1, 2 are dispensed with under Section 230(1) read with Section 232(1) of the Act.
- b. The Learned Authorised Representative for the Petitioners further submits that in compliance with Section 230(5) of the Companies Act, 2013 and the said order dated 17/07/2023 made in Company Application (CAA) No. 134/KB/2023, notice along with all accompanying documents has already been served on the Statutory/Sectoral Authorities, as directed by the said order. An affidavit proving service by hand delivery, speed post, email duly affirmed on 27/07/2023, as aforesaid, has been filed by the Petitioners. No Authorities, as aforesaid, have filed their representation so far.
- c. Notice has been served upon the following Statutory Authorities **by hand delivery** as follows:-

Sl No.	Detail of Notice	Date of Service by Hand	Page of Affidavit of Service affirmed on 27/07/2023
1	The Registrar of Companies, West Bengal	24/07/2023	5-6
2	The Regional Director, Eastern Region, Ministry of Corporate Affairs	24/07/2023	7-8
3	The Official Liquidator, High Court, Calcutta	24/07/2023	9 – 10
4	Income Tax Assessing Officer , Ward: 3(1)	24/07/2023	11 – 12
5	Income Tax Assessing Officer , Ward: 1(1)	24/07/2023	13 – 14
6	Income Tax Assessing Officer , Ward: 3(1)	24/07/2023	15 – 16
7	Income Tax Assessing Officer , Ward: 10(2)	24/07/2023	17 - 18
8	Income Tax Assessing Officer , Ward: 3(1)	24/07/2023	19 – 20
9	The Chief Commissioner of Income	24/07/2023	21 – 22

	Tax-1		
10	The Chief Commissioner of Income Tax-2	24/07/2023	23 – 24
11	Reserve Bank of India	24/07/2023	25 – 26

- d. In compliance with the said order dated 17/07/2023, the Petitioners have also duly served such notices by speed post and combined affidavit of service through speed post duly affirmed on 27/07/2023 in this regard has also been filed by them and accordingly the Petitioners have duly sent such notices by **speed post** upon:-

Sl No.	Detail of Notice	Date of Service by Speed Post	Page of Affidavit of Service affirmed on 27/07/2023
1	The Regional Director, Eastern Region, Ministry of Corporate Affairs	on 20/07/2023 delivered on 21/07/2023	27 – 29
2	The Registrar of Companies, West Bengal	on 20/07/2023 delivered on 21/07/2023	30 – 32
3	The Official Liquidator, High Court, Calcutta	on 20/07/2023 delivered on 21/07/2023	33 – 35
4	Income Tax Assessing Officer , Ward: 3(1)	on 20/07/2023 delivered on 24/07/2023	36 – 38
5	Income Tax Assessing Officer , Ward: 1(1)	on 20/07/2023 delivered on 24/07/2023	39 – 41
6	Income Tax Assessing Officer , Ward: 3(1)	on 20/07/2023 delivered on 24/07/2023	42 – 44
7	Income Tax Assessing Officer , Ward: 10(2)	on 20/07/2023 delivered on 24/07/2023	45 – 47
8	Income Tax Assessing Officer , Ward: 3(1)	on 20/07/2023 delivered on 24/07/2023	48 – 50

9	The Chief Commissioner of Income Tax-1	on 20/07/2023 delivered on 24/07/2023	51 – 53
10	The Chief Commissioner of Income Tax-2	on 20/07/2023 delivered on 24/07/2023	54 – 56
11	Competition Commission of India	on 20/07/2023 delivered on 24/07/2023	57 – 59
12	Reserve Bank of India	on 20/07/2023 delivered on 21/07/2023	60 – 62

- e. In compliance with the said order dated 17/07/2023, the Petitioners have also duly served such notices by email and combined affidavit of service through speed post duly affirmed on 27/07/2023 in this regard has also been filed by them and accordingly the Petitioners have duly sent such notices by email upon:-

Sl No.	Detail of Notice	Date of Service by email	Page of Affidavit of Service affirmed on 27/07/2023
1	The Regional Director, Eastern Region, Ministry of Corporate Affairs	23/07/2023	64 - 65
2	The Registrar of Companies, West Bengal	23/07/2023	66 – 67
3	The Official Liquidator, High Court, Calcutta	23/07/2023	68 – 69
4	Income Tax Assessing Officer , Ward: 3(1)	23/07/2023	70 – 71
5	Income Tax Assessing Officer , Ward: 1(1)	23/07/2023	72 – 73
6	Income Tax Assessing Officer , Ward: 3(1)	23/07/2023	74 – 75
7	Income Tax Assessing Officer , Ward: 10(2)	23/07/2023	76 – 77
8	Income Tax Assessing Officer , Ward: 3(1)	23/07/2023	78 – 79
9	The Chief Commissioner of Income Tax-1	23/07/2023	80 – 81
10	The Chief Commissioner of Income Tax-2	23/07/2023	82 – 83
11	Competition Commission of India	23/07/2023	84 – 85

12	Reserve Bank of India	23/07/2023	86 – 87
13	Certificate in Compliance of Section 65B of Evidence Act	23/07/2023	63

3. Upon perusing the records and documents in the instant proceedings and considering the submissions made on behalf of the Petitioners, we admit the instant petition and fix the next date of hearing on **10<sup>th</sup> October, 2023**.
4. 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 “**Statesman**” in English and “**Dainik Statesman**” in Bengali as per Rule 16(1) of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 (“**CAA Rules**”).
5. 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 send again on the aforesaid Statutory Authorities by sending the same to them by hand delivery through special messenger, by speed post and by email within two week from the date of receiving this order. 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 Authorised 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. CAA3 of the CAA Rules with necessary variations, incorporating the directions herein.
6. The Petitioners to file an affidavit confirming compliance of the abovementioned directions of this Tribunal, 3 (Three) days before the next date of hearing.
7. The Petitioners may also file their rejoinder affidavit(s) dealing with the objections/ observations, if any, of the Authorities, 2 (Two) days before the next date of hearing.

**Balraj Joshi**  
Member (Technical)

**Bidisha Banerjee**  
Member (Judicial)