

NATIONAL COMPANY LAW TRIBUNAL
MUMBAI BENCH, COURT-II

11. C.A.(CAA)/42(MB)2024

CORAM:

SHRI ANIL RAJ CHELLAN
HON'BLE MEMBER (T)

SHRI KULDIP KUMAR KAREER
HON'BLE MEMBER (J)

**ORDER SHEET OF THE HEARING OF MUMBAI BENCH OF THE
NATIONAL COMPANY LAW TRIBUNAL ON 06.05.2024**

NAME OF THE PARTIES: - Kie Solatherm Private Limited

Section: 230-232 of the Companies Act, 2013

ORDER

CS. Ashish O Lalpuria appeared for the Petitioner. Heard the submission of the counsel for the Petitioner. The detailed order is followed vide separate order sheet.

Sd/-
ANIL RAJ CHELLAN
Member (Technical)

JAGDISH

Sd/-
KULDIP KUMAR KAREER
Member (Judicial)

**IN THE NATIONAL COMPANY LAW TRIBUNAL,
MUMBAI BENCH, COURT II**

CA (CAA) No.42/MB/2024

In the matter of the Companies Act, 2013 (18 of 2013);

AND

In the matter of Sections 230 and 232 and other applicable provisions of the Companies Act, 2013 and Rules framed thereunder as in force from time to time;

AND

In the matter of Scheme of Amalgamation Amalgamation and Arrangement of Kie Solatherm Private Limited (First Transferor Company), Malaga Infra-Tech Private Limited (Second Transferor Company), Residency Enterprises Private Limited (Third Transferor Company), Amber Stockinvests Private Limited (Fourth Transferor Company), Enpar Constructions Private Limited (Fifth Transferor Company), Avirat Trading Private Limited (Sixth Transferor Company), Prescient Multitrade Private Limited (Seventh Transferor Company), Enpar Hospitality Private Limited (Eighth Transferor Company) with Dayal Power & Mining Limited (Transferee Company).

Kie Solatherm Private Limited,)
CIN: U30006MH1998PTC117221)...Applicant Company 1/ First Transferor Company
Malaga Infra-Tech Private Limited,)
CIN: U45200MH2005PTC156235) ...Applicant Company 2/ Second Transferor Company
Residency Enterprises Private Limited,)
CIN: U51311MH1997PTC109851) ...Applicant Company 3/ Third Transferor Company

IN THE NATION COMPANY LAW TRIBUNAL
MUMBAI BENCH, COURT II

CA (CAA) No.42/MB/2024

Amber Stockinvests Private Limited,)
CIN: U65990MH2000PTC128053) ...Applicant Company 4/
Fourth Transferor Company

Enpar Constructions Private Limited,)
CIN: U45202MH2009PTC194904) ... Applicant Company 5/ Fifth
Transferor Company

Avirat Trading Private Limited,)
CIN: U51109MH2009PTC196018) ... Applicant Company 6/
Sixth Transferor Company

Prescient Multitrade Private Limited,)
CIN: U51109MH2009PTC197132) ... Applicant Company 7/
Seventh Transferor Company

Enpar Hospitality Private Limited,)
CIN: U55101MH2009PTC197886) ... Applicant Company 8/
Eighth Transferor Company

Dayal Power & Mining Limited,)
CIN: U51909MH2005PLC152128) ... Applicant Company 9/
Transferee Company.

(Hereinafter Applicant Company 1, Applicant Company 2, Applicant Company 3, Applicant Company 4, Applicant Company 5, Applicant Company 6, Applicant Company 7, Applicant Company 8 and Applicant Company 9 shall be collectively known as Applicant Companies)

Order Delivered on 06.05.2024

Coram:

Anil Raj Chellan
Member (Technical)

Kuldip Kumar Kareer
Member (Judicial)

For the Applicant(s): Mr. Ashish O. Lalpuria a/w Mr. Kamal Lahoty, Practising Company Secretaries

ORDER

Per: Coram

1. The present Application is filed for appropriate directions in the matter of Scheme of Amalgamation and Arrangement of KIE SOLATHERM PRIVATE LIMITED, the First Transferor Company; MALAGA INFRA-TECH PRIVATE LIMITED, the Second Transferor Company; RESIDENCY ENTERPRISES PRIVATE LIMITED, the Third Transferor Company; AMBER STOCKINVESTS PRIVATE LIMITED, the Forth Transferor Company; ENPAR CONSTRUCTIONS PRIVATE LIMITED, the Fifth Transferor Company; AVIRAT TRADING PRIVATE LIMITED, the Sixth Transferor Company; PRESCIENT MULTITRADE PRIVATE LIMITED, the Seventh Transferor Company; ENPAR HOSPITALITY PRIVATE LIMITED, the Eight Transferor Company; with DAYAL POWER & MINING LIMITED, the Transferee Company and their respective Shareholders under Sections 230 to 232 read with Section 66 and other applicable provisions of the Companies Act, 2013 (hereinafter referred to as the “Act”) read with Rule 3 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 (hereinafter referred to as the “Rules”).
2. The Learned Authorised Representative for the Applicants states that the respective Board of Directors of Transferor Companies and the Transferee Company at its respective Board Meeting held on 22nd January, 2024 approved the Scheme.
3. The Learned Authorised Representative for the Applicants states that appointed date of Scheme of Amalgamation is 1st April, 2023.

4 The Applicant Companies:

- 4.1 The Applicant Company 1 was incorporated on 26th November, 1998 with the object of dealing in telephone instruments digital transmission equipment and systems, Telecommunication repeaters, telephone exchange and office automation terminals and message switching systems, and components &

intermediaries thereof. solar energy, thermal energy, kinetic energy, electricity power or any other energy from conventional / non-conventional and presently does not have any significant business activities.

- 4.2 The Applicant Company 2 was incorporated on 21st day of September, 2005 with the object of carrying out the business of infrastructure and communication project and presently does not have any significant business activities.
- 4.3 The Applicant Company 3 was incorporated on 4th day of August, 1997 with the object of carrying on the business buying, selling, importing and exporting yarn, business of builders, manufacture, produce disinfects and presently does not have any significant business activities.
- 4.4 The Applicant Company 4 was incorporated on 3rd day of August, 2000 with the object of carrying on the business investment in shares, stocks, debenture, bonds and presently does not have any significant business activities.
- 4.5 The Applicant Company 5 was incorporated on 13th day of August, 2009 with the object of carrying on the business to purchase, acquire, take on lease land and immovable properties and presently does not have any significant business activities.
- 4.7 The Applicant Company 6 was incorporated on 24th day of September, 2009 with the object of carrying on the business to dealers and traders and presently does not have any significant business activities.
- 4.8 The Applicant Company 7 was incorporated on 18th day of November, 2009 with the object of carrying on the business of exporters and importers and presently does not have any significant business activities.
- 4.9 The Applicant Company 8 was incorporated on 16th day of December, 2009 with the object of carrying on the business of hospitality and presently does not have any significant business activities.

4.10 The Applicant Company 9 was incorporated on 22nd day of March, 2005 with the object of carrying on the business of power and mining and presently does not have any significant business activities.

4.12 As all the Applicant Companies have registered offices at Mumbai, Maharashtra, this Bench has jurisdiction to entertain the present application.

5 Rationale for the Scheme:

5.1 The management of all the Transferor Companies and the Transferee Company are closely held. There are cross shareholdings between Transferor Companies and between the Transferor Companies and the Transferee Company.

5.2 The Transferor Companies and Transferee Company are willing to merge into a single entity to eliminate the crossholding of shares and cancellation of shares within the entities and to rationalize the shareholdings of all the Companies. Shareholders will stand to benefit by the consolidation of the strengths of all the Companies.

5.3 In order to consolidate and effectively manage the Transferor Companies and the Transferee Company in a single entity, which will provide several benefits including synergy, economies of scale, attain efficiencies and cost competitiveness, it is intended that the Transferor Companies be amalgamated with Transferee Company. Furthermore, the multiple requirements of compliances under the various applicable laws for the Transferor Companies will not arise.

5.4 The amalgamation of all the Transferor Companies into the Transferee Company shall facilitate consolidation of all the undertakings enabling effective management and unified control of operations. This would enable streamlining the activities and consequently reducing managerial overlaps by reducing the number of companies under the same Management and thus lead to reduction in administration efforts.

5.5 It would be advantageous to combine the activities and operations of all the Twelve Companies into a single Company for leveraging financial and operational resources and reflecting stronger financial position and for the

benefit of lesser compliance issues as the Companies are engaged in similar businesses thereby reduction in Statutory Compliance and other related cost of the combined entity.

- 5.6 Upon consolidation of entities and post amalgamation, the Transferee Company would explore commencement of new business activities.

6 The Authorized, Issued, Subscribed and Paid Up Capital of the Applicant Companies are as under:

- 6.1 The Authorized, Issued, Subscribed and Paid-Up Capital of **KIE SOLATHERM PRIVATE LIMITED, the Applicant Company 1** as on the 1st day of April, 2023 is as under:

Authorised Capital	Amount Rs.
Authorised Capital	
10,000 Equity Shares of Rs. 100/- each	10,00,000
	10,00,000
Issued, Subscribed and Paid up Capital	
1020 Equity Shares of Rs. 100/- each fully paid up	1,02,000
TOTAL	1,02,000

- 6.2 The Authorized, Issued, Subscribed and Paid-Up Capital **MALAGA INFRA-TECH PRIVATE LIMITED, the Applicant Company 2** as on the 1st day of April, 2023 is as under:

Authorised Capital	Amount Rs.
1,000 Equity Shares of Rs. 100/- each	1,00,000
Total	1,00,000
Issued, Subscribed and Paid up Capital	
1,000 Equity Shares of Rs. 100/- each fully paid up	1,00,000
Total	1,00,000

- 6.3 The Authorized, Issued, Subscribed and Paid-Up Capital of **RESIDENCY ENTERPRISES PRIVATE LIMITED, the Applicant Company 3** as on the 1st day of April, 2023 is as under:

Authorised Capital	Amount Rs.
10,000 Equity Shares of Rs. 10/- each	10,00,000
Total	10,00,000
Issued, Subscribed and Paid up Capital	
5,500 Equity Shares of Rs. 100/- each fully paid up	5,50,000
Total	5,50,000

- 6.4 The Authorized, Issued, Subscribed and Paid-Up Capital of **AMBER STOCKINVESTS PRIVATE LIMITED, the Applicant Company 4** as on the 1st day of April, 2023 is as under:

Authorised Capital	Amount Rs.
5,000 Equity Shares of Rs. 100/- each	5,00,000
Total	5,00,000
Issued, Subscribed and Paid up Capital	
5,000 Equity Shares of Rs. 100/- each fully paid up	5,00,000
Total	5,00,000

- 6.5 The Authorized, Issued, Subscribed and Paid-Up Capital of **ENPAR CONSTRUCTIONS PRIVATE LIMITED, the Applicant Company 5** as on the 1st day of April, 2023 is as under:

Authorised Capital	Amount Rs.
10,000 Equity Shares of Rs. 10/- each	1,00,000
Total	1,00,000
Issued, Subscribed and Paid up Capital	
10,000 Equity Shares of Rs. 10/- each fully paid up	1,00,000
Total	1,00,000

6.6 The Authorized, Issued, Subscribed and Paid-Up Capital of **AVIRAT TRADING PRIVATE LIMITED, the Applicant Company 6** as on the 1st day of April, 2023 is as under:

Authorised Capital	Amount Rs.
10,000 Equity Shares of Rs. 10/- each	1,00,000
Total	1,00,000
Issued, Subscribed and Paid up Capital	
10,000 Equity Shares of Rs. 10/- each fully paid up	1,00,000
Total	1,00,000

6.7 The Authorized, Issued, Subscribed and Paid-Up Capital of **PRESCIENT MULTITRADE PRIVATE LIMITED, the Applicant Company 7** as on the 1st day of April, 2023 is as under:

Authorised Capital	Amount Rs.
10,000 Equity Shares of Rs. 10/- each	1,00,000
Total	1,00,000
Issued, Subscribed and Paid up Capital	
10,000 Equity Shares of Rs. 10/- each fully paid up	1,00,000
Total	1,00,000

6.8 The Authorized, Issued, Subscribed and Paid-Up Capital of **ENPAR HOSPITALITY PRIVATE LIMITED, the Applicant Company 8** as on the 1st day of April, 2023 is as under:

Authorised Capital	Amount Rs.
10,000 Equity Shares of Rs. 10/- each	1,00,000
Total	1,00,000
Issued, Subscribed and Paid up Capital	
10,000 Equity Shares of Rs. 10/- each fully paid up	1,00,000
Total	1,00,000

- 6.9 The Authorized, Issued, Subscribed and Paid-Up Capital of **DAYAL POWER & MINING LIMITED, the Applicant Company 9** as on the 1st day of April, 2023 is as under:

Authorised Capital	Amount Rs.
40,00,000 Equity Shares of Rs. 10/- each	4,00,00,000
Total	4,00,00,000
Issued, Subscribed and Paid up Capital	
37,75,000 Equity Shares of Rs. 10/- each fully paid up	3,77,50,000
Total	3,77,50,000

7. **CONSIDERATION** for the Scheme, as recommended in the Valuation Report dated 22.12.2023 issued by CA Rashmi Shah, Registered Valuer are as following:
- 7.1 **To the shareholders of First Transferor Company:** 2 (Two) fully paid-up Equity Shares of Rs. 10/- each for every 1 (One) Equity Share of Rs. 100/- each held in the First Transferor Company.
- 7.2 **To the shareholders of Second Transferor Company:** 972 (Nine Hundred and Seventy-Two) fully paid-up Equity Shares of Rs. 10/- each for every 1 (One) Equity Share of Rs. 100/- each held in the Second Transferor Company.
- 7.3 **To the shareholders of Third Transferor Company:** 155 (One Hundred and Fifty-five) fully paid-up Equity Shares of Rs. 10/- each for every 1 (One) Equity Share of Rs. 100/- each held in the Third Transferor Company.
- 7.4 **To the shareholders of Fourth Transferor Company:** 157 (One Hundred and Fifty-Seven) fully paid-up Equity Shares of Rs. 10/- each for every 1 (One) Equity Share of Rs. 100/- each held in the Fourth Transferor Company.
- 7.5 **To the shareholders of Fifth Transferor Company:** 85 (Eighty-Five) fully paid-up Equity Shares of Rs. 10/- each for every 1 (One) Equity Share of Rs.

10/- each held in the Fifth Transferor Company.

7.6 **To the shareholders of Sixth Transferor Company:** 250 (Two Hundred Fifty) fully paid-up Equity Shares of Rs. 10/- each for every 1 (One) Equity Share of Rs. 10/- each held in the Sixth Transferor Company.

7.7 **To the shareholders of Seventh Transferor Company:** 250 (Two Hundred Fifty) fully paid-up Equity Shares of Rs. 10/- each for every 1 (One) Equity Share of Rs. 10/- each held in the Seventh Transferor Company.

7.8 **To the shareholders of Eighth Transferor Company:** 85 (Eighty-Five) fully paid-up Equity Shares of Rs. 10/- each for every 1 (One) Equity Share of Rs. 10/- each held in the Eighth Transferor Company.

8 The equity shares of the Applicant Companies are not listed on any of the recognized stock exchange in India.

9 Meetings of Equity Shareholders of the Applicant Companies:

9.1 The **First Transferor Company/Applicant Company 1** has **2 (two)** equity shareholders. Both of them have given their consent to the Scheme by way of consent Affidavits which are placed at **page 822-830** of the Application. In view of this, the meeting of the **equity shareholders** of the **First Transferor Company** is **dispensed with**.

9.2 The **Second Transferor Company/Applicant Company 2** has **11 (Eleven)** equity shareholders. All of them have given their consent to the Scheme by way of consent Affidavits which are placed at **page 831-873** of the Application. In view of this, the meeting of the **equity shareholders** of the **Second Transferor Company** is **dispensed with**.

9.3 The **Third Transferor Company/Applicant Company 3** has **11 (Eleven)** equity shareholders. All of them have given their consent to the Scheme by way of consent Affidavits which are placed at **page 874-916** of the

Application. In view of this, the meeting of the **equity shareholders** of the **Third Transferor Company** is **dispensed with**.

- 9.4 The **Fourth Transferor Company/Applicant Company 4** has **11 (Eleven)** equity shareholders. All of them have given their consent to the Scheme by way of consent Affidavits which are placed at **page 917-959** of the Application. In view of this, the meeting of the **equity shareholders** of the **Fourth Transferor Company** is **dispensed with**.
- 9.5 The **Fifth Transferor Company/Applicant Company 5** has **11 (Eleven)** equity shareholders. All of them have given their consent to the Scheme by way of consent Affidavits which are placed at **page 963-1002** of the Application. In view of this, the meeting of the equity shareholders of the **Fifth Transferor Company** is **dispensed with**.
- 9.6 The **Sixth Transferor Company/Applicant Company 6** has **11 (Eleven)** equity shareholders. All of them have given their consent to the Scheme by way of consent Affidavits which are placed at **page 1003-1045** of the Application. In view of this, the meeting of the equity shareholders of the **Sixth Transferor Company** is **dispensed with**.
- 9.7 The **Seventh Transferor Company//Applicant Company 7** has **11 (Eleven)** equity shareholders. All of them have given their consent to the Scheme by way of consent Affidavits which are placed at **page 1046-1088** of the Application. In view of this, the meeting of the equity shareholders of the **Seventh Transferor Company** is **dispensed with**.
- 9.8 The **Eighth Transferor Company/Applicant Company 8** has **11 (Eleven)** equity shareholders. All of them have given their consent to the Scheme by way of consent Affidavits which are placed at **page 1089-1130** of the Application. In view of this, the meeting of the equity shareholders of the **Eighth Transferor Company** is **dispensed with**.

9.9 The **Transferee Company/Applicant Company 9** has **7 (seven)** equity shareholders holding 37,75,000 Equity Shares. The Equity Shareholders holding 37,74,500 constituting 99.98% in value have given their consent to the Scheme by way of consent Affidavits which are placed at **page 1131-1144** of the Application. Further, 2 (Two) Equity Shareholders holding 100 equity shares each resulting in 0.002% each have expired and the Transferee Company has not received any request for transmission of shares and therefore their consent could not be obtained. Copies of the death Certificates of the said shareholders are placed at page No. 1145-1145 of the Petition. In view of this, the meeting of the equity shareholders of the **Transferee Company** is **dispensed with**.

10. Meetings of Secured Creditors of the Applicant Companies:

There are **no Secured Creditors** in all the **Applicant Companies** as on 30th November, 2023. Copies of common certificates issued by Chartered Accountants certifying that there are no secured creditors in the Applicant Companies and also certifying the list of Unsecured Creditors are annexed as Exhibit **O-1 to O-9** and therefore, the question of holding meeting of the **Secured creditors** of the Applicant Companies **does not arise**.

11. Meetings of Unsecured Creditors of the Applicant Companies:

11.1 There is 1 (One) **Unsecured creditors** in the **First Transferor Company/Applicant Company 1** for an outstanding amount of Rs. 2,47,50,000/- as on 30th November, 2023. The list of Unsecured Creditors duly certified by a Chartered Accountant together with consent affidavits of Unsecured Creditor are annexed as **Exhibit O-1** at Page No. **1147 to 1152** of the Petition. In view of this, the meeting of the the **Unsecured creditors** of the **First Transferor Company** is **dispensed with**.

11.2 There are **3 (Three) Unsecured creditors** in the **Second Transferor Company/Applicant Company 2** for an outstanding amount of Rs. 56,080/-

as on 30th November, 2023. Out of the value of Rs. 56,080/-, 2 (two) unsecured creditors having value of Rs. 49,000/- constituting 87.38% have given their consents to the Scheme and 1 (one) unsecured creditor having value of Rs. 7080/- constituting 12.62% in value has been paid off as on 6th March, 2023. The list of Unsecured Creditors duly certified by a Chartered Accountant together with consent affidavits of Unsecured Creditors are annexed as **Exhibit O-2** at Page No. **1153 to 1162** of the Petition. In view of this, the meeting of the the **Unsecured Creditors** of the **Second Transferor Company** is **dispensed with**.

11.3 There are **1 (One) Unsecured creditor** in the **Third Transferor Company/Applicant Company 3** for an outstanding amount of Rs. 9,00,000/- as on 30th November, 2023. The list of Unsecured Creditors duly certified by a Chartered Accountant together with consent affidavit of Unsecured Creditor and annexed as **Exhibit O-3** at Page No. **1162 to 1167** of the Petition. In view of this, the meeting of the the **Unsecured creditors** of the **Third Transferor Company** is **dispensed with**.

11.4 There are **2 (Two) Unsecured creditors** in the **Fourth Transferor Company/Applicant Company 4** for an outstanding amount of Rs. 7,25,000/- as on 30th November, 2023. The list of Unsecured Creditors duly certified by a Chartered Accountant together with consent affidavits of Unsecured Creditors and annexed as **Exhibit O-4** at Page No. **1168 to 1177** of the Petition. In view of this, the meeting of the the **Unsecured Creditors** of the **Fourth Transferor Company** is **dispensed with**.

11.5 There are **2 (Two) Unsecured creditors** in the **Fifth Transferor Company/Applicant Company 5** for an outstanding amount of Rs. 11,16,000/- as on 30th November, 2023. The list of Unsecured Creditors duly certified by a Chartered Accountant together with consent affidavits of Unsecured Creditor and annexed as **Exhibit O-5** at Page No. **1178-1187** of the Petition. In view of this, the meeting of the the **Unsecured Creditors** of the

Fifth Transferor Company is dispensed with.

11.6 There are **5 (Five) Unsecured creditors** in the **Sixth Transferor Company/Applicant Company 6** for an outstanding amount of Rs. 2,16,61,000/- as on 30th November, 2023. The list of Unsecured Creditors duly certified by a Chartered Accountant together with consent affidavits of Unsecured Creditors and annexed as **Exhibit O-6** at Page No. **1188-1206** of the Petition. In view of this, the meeting of the the **Unsecured Creditors** of the **Sixth Transferor Company is dispensed with.**

11.7 There are **3 (Three) Unsecured creditors** in the Seventh Transferor Company/Applicant Company 7 for an outstanding amount of Rs. 2,04,64,500/- as on 30th November, 2023. The list of Unsecured Creditors duly certified by a Chartered Accountant together with consent affidavits of Unsecured Creditors and annexed as **Exhibit O-7** at Page No. **1207-1217** of the Petition. In view of this, the meeting of the the **Unsecured Creditors** of the **Seventh Transferor Company is dispensed with.**

11.8 There are **1 (One) Unsecured creditors** in the **Eighth Transferor Company/Applicant Company 8** for an outstanding amount of Rs. 7,05,500/- as on 30th November, 2023. The list of Unsecured Creditors duly certified by a Chartered Accountant together with consent affidavits of Unsecured Creditors and annexed as **Exhibit O-8** at Page No. **1218-1223** of the Petition. In view of this, the meeting of the the Unsecured creditors of the **Eighth Transferor Company is dispensed with.**

11.9 The Transferee Company has 4 (Four) Unsecured Creditors having outstanding value of Rs. 16,08,24,207/- as on 30th November, 2023. The list of Unsecured Creditors duly certified by a Chartered Accountant together with consent affidavits of Unsecured Creditors and annexed as **Exhibit O-9** at Page No. **1124-1238** of the Petition. In view of this, the meeting of the **Unsecured Creditors** of the **Transferee Company is dispensed with.**

12. The Applicant Companies are directed to serve notices along with copy of scheme upon: -
- (a) the Regional Director, Western Region, Ministry of Corporate Affairs, Mumbai Maharashtra,
 - (b) Registrar of Companies, Mumbai
 - (c) Concerned GST Officers/Department
 - (d) The Official Liquidator, High Court Bombay
 - (e) Principal Chief Commissioner of Income Tax being the Nodal Authority, at 3rd floor, Aayakar Bhavan, Maharashi Karve Road, Mumbai 400020;
 - (f) Income Tax Authorities within whose jurisdiction the respective applicant companies are assessed to tax.
13. The aforementioned Notices shall be served through Registered Post-AD/ Speed Post/ or Hand Delivery along with copy of Scheme and state that “If no response is received by the Tribunal from the concerned Authorities within 30 days of the date of receipt of the notice it will be presumed that the concerned Authorities has no objection to the proposed Scheme”. It is clarified that service of notice through courier shall be taken on record only in cases where it is supported with Proof of Delivery having acknowledgement of the notice.
14. The Applicant Companies shall post the notices along with a copy of the Scheme on their respective websites, if any.
15. The Applicant Companies to file Affidavit of Service to report to this Tribunal that the direction regarding the issue of notices have been duly complied with as per the applicable Rules of the Companies (Compromises, Arrangements and Amalgamation) Rules, 2016.

Sd/-
ANIL RAJ CHELLAN
MEMBER (TECHNICAL)

Sd/-
KULDIP KUMAR KAREER
MEMBER (JUDICIAL)