

NATIONAL COMPANY LAW TRIBUNAL

COURT ROOM NO. 1,

MUMBAI BENCH

Item No. 06

C.P.(CAA)/52(MB)2024 IN C.A.(CAA)/23(MB)2024

CORAM:

SH. PRABHAT KUMAR

JUSTICE V.G. BISHT (Retd.)

HON'BLE MEMBER (TECHNICAL)

HON'BLE MEMBER (JUDICIAL)

ORDER SHEET OF THE HEARING ON **02.04.2024**

NAME OF THE PARTIES: **SOIR JEWELLERY PRIVATE LIMITED**

Section 230-232 of the Companies Act, 2013

ORDER

1. Adv. Chandrakant Mhadeshwar, Advocate, appeared for the Petitioners.
2. The present Company Petition has been filed in the matter of Scheme of Amalgamation of SOIR JEWELLERY PRIVATE LIMITED, First Transferor Company and DEMAS JEWELLERY PRIVATE LIMITED, Second Transferor Company with DEMAS JEWELLERY PRIVATE LIMITED, Transferee Company and their respective Shareholders under the provisions of sections 230 to 232 of the Companies Act, 2013 read with other applicable provisions thereof.
3. Heard Learned Counsel appearing for the Petitioner. The affidavit in compliance of the order dated 21.03.2024 is placed on record.
4. Petition is admitted, returnable by 17.05.2024.
5. The Petitioner will publish the notice at least 10 days before the next date of hearing in two newspapers i.e. "Navshakti" in Marathi language and "Business Standard" in English language.

6. The Petitioner Companies shall issue notices, as required under Rule 8 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, informing the date fixed for hearing, to:
- a. Central Government, through Regional Director (Western Region), Ministry of Corporate affairs;
 - b. Registrar of Companies, Mumbai;
 - c. GST Department;
 - d. Official Liquidator, High Court of Bombay, in case of Transferor Companies;
 - e. Jurisdictional Income Tax Authorities within whose jurisdiction, the Petitioner Companies assessment is made; and the Nodal Authority in the Income Tax Department having jurisdiction over such authority i.e., Pr. CCIT, Mumbai, Address: 3rd Floor, Aayakar Bhawan, Mahrishi Karve Road, Mumbai 400 020;
7. Any other sector Regulatory Authority as is applicable. The Petitioner Companies shall post Notices along with the copy of the Scheme on their respective Websites, if any.
8. The Petitioners shall file proof of compliance electronically 3 days before the final hearing with this Tribunal.
9. In the meanwhile, the ROC, RD and OL will file their report, if not filed already, before the next date of hearing.
10. List this matter on **17.05.2024** for final hearing.

Sd/-
PRABHAT KUMAR
MEMBER (TECHNICAL)

Rehan Shaikh

Sd/-
JUSTICE V.G. BISHT
MEMBER (JUDICIAL)