

**IN THE NATIONAL COMPANY LAW TRIBUNAL  
HYDERABAD BENCH – 1  
VC AND PHYSICAL (HYBRID) MODE  
ATTENDANCE CUM ORDER SHEET OF THE HEARING HELD ON  
03-05-2024 AT 10:30 AM**

**CP (CAA) No. 60/230/HDB/2023**  
u/s. 230 of Companies Act, 2013

**IN THE MATTER OF:**

M/s. Vasu Vaccines & Speciality Drugs Pvt Ltd (Transferor Company) and M/s.  
M/s. Keimed Pvt Ltd (Transferee Company) and their respective shareholders  
and creditors **...Petitioner**

**C O R A M:-**

**DR. VENKATA RAMAKRISHNA BADARINATH NANDULA, HON'BLE MEMBER (JUDICIAL)  
SH. CHARAN SINGH, HON'BLE MEMBER (TECHNICAL)**

**O R D E R**

Orders pronounced. In the result, **CP (CAA) No. 60/230/HDB/2023 is allowed**,  
subject to the directions mentioned in the order.

**Sd/-**  
**MEMBER (T)**

**Sd/-**  
**MEMBER (J)**

**IN THE NATIONAL COMPANY LAW TRIBUNAL**

**HYDERABAD BENCH, HYDERABAD-1**

CP (CAA) NO.60/230/HDB/2023 connected with  
CA (CAA) NO.35/230/HDB/2023  
U/s 230 and 232 of the Companies Act, 2013

**IN THE MATTER OF**

**VASU VACCINES & SPECIALITY DRUGS PRIVATE LIMITED**

**(TRANSFEROR COMPANY)**

**AND**

**KEIMED PRIVATE LIMITED**

**(TRANSFeree/ RESULTING COMPANY)**

**AND**

**THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS**

**VASU VACCINES & SPECIALITY DRUGS PRIVATE LIMITED**

Having its registered office at

3-6-515/4, 1<sup>st</sup> Floor, Vasu Pharma House,

Haridikar Bagh, Street No.6, Himayathnagar,

Hyderabad – 500029, Telangana,

Represented by its Director, Mr. Arvind Kumar Venkat

...Petitioner Company No.1 /

Transferor Company

**KEIMED PRIVATE LIMITED**

Having its registered office at

10-3-316/A Masab Tank Hyderabad - 500 028, Telangana, India,

Represented by its Director, Mr. Arvind Kumar Venkat.

...Petitioner Company No.2 /

Transferee Company

**DATE OF ORDER: 03.05.2024**

**CORAM:-**

**DR. VENKATA RAMAKRISHNA BADARINATH NANDULA,  
HON'BLE MEMBER (JUDICIAL)  
SH. CHARAN SINGH, HON'BLE MEMBER (TECHNICAL)**

**Counsels / Parties Present**

For the Petitioner : Mr.Sanjay Kishore, Counsel.  
For the Respondent : Smt Kusum Yadav, Assistant Director from RD and  
Shri U.K.Sahoo, for Official Liquidator.

**PER BENCH**

1. This is a Petition filed by the Petitioner Company under Sections 230 to 232 read with Companies (Compromises, Arrangements and Amalgamations), Rules 2016 by inter-alia seeking for sanction of the Scheme of Amalgamation between Transferor Company and Transferee Company and their respective shareholders and creditors.
2. The averments made in the Petition are briefly described as under:
  - a. The Petitioner No.1 / Transferor Company, M/s. **VASU VACCINES & SPECIALITY DRUGS PRIVATE LIMITED** (“**Transferor Company**”) was incorporated on 23<sup>rd</sup> November 2017 under the provisions of the Companies Act, 1956 in the erstwhile State of Andhra Pradesh. The CIN of the Transferor Company is U51909TG2017PTC120802 and registered under the Registrar of Companies, Hyderabad. A copy of the Master Data

from MCA, Certificate of Incorporation, Memorandum and Articles of Association of the Transferor Company are annexed as **Annexure 1** to this Petition.

- b. The authorized, issued, subscribed and paid-up share capital of the Transferor Company as on 31<sup>st</sup> March, 2023 are as under:

<b>Particulars</b>	<b>Amount (in INR)</b>
<b>Authorized Capital</b>	
12,50,000 Equity Shares of INR 10 each	1,25,00,000
<b>Total</b>	<b>1,25,00,000</b>
<b>Issued, Subscribed and Paid-up</b>	
10,00,000 Equity Shares of INR 10 each	1,00,00,000
<b>Total</b>	<b>1,00,00,000</b>

Subsequent to 31<sup>st</sup> March, 2023, there has been no change in the authorized, issued, subscribed and paid-up share capital of the Transferor Company. A copy of the latest audited financial statements of the Transferor Company as on 31<sup>st</sup> March, 2022 and as on 31<sup>st</sup> March, 2023, are annexed as **Annexure 2** and **Annexure 3** respectively to the Petition.

- c. The Transferee Company i.e., **M/s. Keimed Private Limited** was incorporated originally as Keimed Limited on 10<sup>th</sup> March, 2000 bearing CIN: U72200TG2000PTC033837 with the Registrar of

Companies, Hyderabad under the provisions of the Companies Act, 1956. The said company was renamed as Keimed Private Limited on 10<sup>th</sup> July, 2012, pursuant to requisite approvals for conversion into a private company. A copy of the Master Data from MCA, Certificate of Incorporation, Memorandum and Articles of Association of the Transferee Company are annexed as **Annexure-4** to the Petition.

- d. The authorized, issued, subscribed and paid-up share capital of the Transferee Company as on 31<sup>st</sup> March, 2023 is as under:

<b>Particulars</b>	<b>Amount in INR</b>
<b>Authorized Capital</b>	
66,00,000 equity shares of INR 10 each	6,60,00,000
35,00,000 preference shares of INR 10 each	3,50,00,000
<b>Total</b>	<b>10,00,00,000</b>
<b>Issued, Subscribed and Paid-up</b>	
59,48,959 equity shares of INR 10 each	5,94,89,590
<b>Total</b>	<b>5,98,89,590</b>

Subsequent to 31<sup>st</sup> March, 2023, there has been no change in the authorized, issued, subscribed and paid-up share capital of the Transferee Company. A copy of the audited financial statements of the Transferee Company as on 31<sup>st</sup> March, 2022 and as on 31<sup>st</sup> March, 2023 are annexed as **Annexure 5** and **Annexure 6** respectively to the Petition.

3. The Board of Directors of the Petitioner Companies has approved the Scheme of Transferor Company and Transferee Company vide resolution dated 21.03.2023. Certified copy of Board Resolution of the Petitioner Company approving the Scheme is annexed and marked as **Annexure-16** to the Petition. A copy of the Scheme of Amalgamation is annexed and marked as **Annexure-7** to the Petition.

4. **BENEFITS ARISING OUT OF AMALGAMATION:**

The proposed amalgamation of the Transferor Company into the Transferee Company shall result in the following, benefits, amongst others, to the Transferor Company and the Transferee Company and their respective shareholders and creditors:

- a. Consolidation of activities of the Transferor Company and the Transferee Company, which are similar to each other, and thereby resulting in efficient management of the businesses, higher revenues, profitability and market share;
- b. Reduction in the number of corporate entities in the group thereby leading to simplification of the group structure;
- c. Cost savings due to focused operational efforts, integrated business functions (such as finance, secretarial, IT & HR, administration, procurement etc.), reduction in overhead expenses and synergy generated, thereby enhancing shareholder value, realizing operational synergies and increasing operational efficiency;
- d. Rationalization, standardization and simplification of business processes, productivity improvements and administrative expenses;

- e. Opportunity to leverage the combined assets, financial, managerial and technical resources and build a stronger sustainable business.
- f. The proposed amalgamation by way of the Scheme under the provisions of the Act is beneficial, advantageous and not prejudicial to the interests of the shareholders, creditors, general public at large and other stakeholders of all the companies involved.

## 5. **CONSIDERATION**

Upon the coming into effect of the Scheme, and in consideration for the transfer of and vesting of the assets and liabilities of the Transferor Company, the Transferee Company shall, without any further act or deed, issue and allot fully paid up equity share, to all shareholders of the Transferor Company, holding fully paid up equity shares in Transferor Company and whose names appear in the register of members of Transferor Company on the Record Date (as defined in the Scheme) or to such of their respective heirs, executors, administrators or other legal representative or other successors in title as on the Record Date in the following manner:

*“11.277 fully paid up equity share of INR 10 (INR Ten only) each of credited as fully paid-up shares of KPL for every 100 fully paid up equity shares of INR 10 (INR Ten only) each held by such shareholder in VVSDPL”.*

Further, no shares of Transferee Company shall be allotted in lieu or exchange of its holding in the Transferor Company, directly or

indirectly through its subsidiaries and, the entire investment of the Transferee Company directly in the share capital of the Transferor Company shall stand cancelled in the books of Transferee Company. The Valuation Report for determining swap ratio issued by a Registered Valuer is annexed as **Annexure 13**.

6. **DECLARATION BY THE PETITIONER COMPANIES**

- No similar Petition/ petition under Section 230 to Section 232 has been filed by the Petitioner Companies with reference to the Scheme and there has been no material change in the affairs of the Petitioner Companies except in what has been done in the normal course of business.
- No investigation or proceedings under the Companies Act, 1956 / Companies Act, 2013 have been instituted or are pending in relation to the Petitioner Companies.
- The Directors of the Petitioner Companies have no material interest in the Scheme except in their capacity as directors and/or shareholders.

7. It is submitted that the Petitioner Companies had filed a Joint Company Petition bearing CA (CAA) No. 35/230/HDB/2023, under section 230 to 232 of the Companies Act, 2013, wherein this Tribunal vide its Order dated 14<sup>th</sup> June, 2023. Copy of the order passed by this Hon'ble Tribunal is annexed to the petition as "**Annexure 8**". Copy of the Chairperson's report along with Scrutinizers report for the Transferor Company and Transferee Company are annexed to the petition as **Annexure – 11** and **Annexure – 12** respectively.



8. It is submitted that this Tribunal vide order dated 18.10.2023 ordered notices to all the statutory authorities as per Rule 16 of Companies (Compromises, Arrangements and Amalgamations) Rules, 2016. Subsequently notices were issued on all the statutory Authorities. It is further submitted that the Petitioner Companies as per the order of this Tribunal, publication had been carried out in the Business Standard (English) and Nava Telangana (Telugu) Newspapers on 04.11.2023 and filed the Compliance Memo with this Tribunal on 18.12.2023.
9. The Regional Director, vide his report dated 09.01.2024, has not objected to the proposed Scheme but has made certain observations. The Petitioner Companies have filed reply Affidavit dated 16.01.2024, in response to the observations made by the Regional Director, South East Region, Ministry of Corporate Affairs, Hyderabad. The details are given below.

<b>Observation of Regional Director</b>	<b>Reply filed by the Petitioner Companies by way of an Affidavit</b>
<b>Para 6 (c) :</b> Clause 12.1 of Part C of the scheme provides for an automatic increase in Authorised Capital of the Transferee Company with that of the Transferor Company. The Transferee Company shall pay the differential fee and stamp	The Transferee Company submits that undertakes to pay the differential fee, if any and stamp duty to the extent applicable on its increased authorized share capital after setting off the fee and duties already paid by the Transferor

<p>duty payable on the said increase in Authorised capital after deducting such fees and duties paid but the transferor Company before the merger.</p>	<p>Company on its respective capital. The Petitioner Companies undertake to comply with the provisions of the Companies Act, 2013 to that extent.</p>
<p><b>Para 6(f-h)</b> Hon'ble Tribunal may please to direct the Petitioner Company to preserve the books, comply with statutory laws, file Inc-28 with the Registrar of Companies.</p>	<p>The Petitioner Companies vide this affidavit undertakes to comply with all the Applicable provisions and rules under the Companies Act, 2013.</p>
<p><b>Para 8:</b> With reference to this Directorate's letter dated 10.11.2023, issued to the Addl. Commissioner of Income Tax, Hyderabad, till date no reply/comments in the matter have been submitted to this Directorate. Hon'ble Tribunal may be pleased to direct the Petitioner Companies to furnish an undertaking that, if any demand arises from the Income Tax Department with respect to Transferor Companies and Transferee</p>	<p>It is submitted that the Transferee Company shall take all necessary action and pay dues, if any, to the extent applicable, with respect to any tax demand as per the provisions of the Income Tax Act, 1961.</p>

<p>Company, Transferee Company is ready to pay the said dues as per rules.</p>	
<p><b>Para 9(a):</b></p> <p>Clause 12.1 of the Scheme states that upon the scheme becoming effective, the authorized capital of the Transferor Company shall stand combined with authorized capital of the Transferee Company without any further act or deed and the said fact is not correct. In this regard, the Hon'ble NCLT may please direct the transferee company to furnish an undertaking stating to comply with the provisions of section 232(3)(i) of the Companies Act, 2013 and pay the differential fee.</p>	<p>Transferee Company submits that it shall comply with the provisions of Section 232 (3) (i) of the Companies Act, 2013 and pays such differential fee, if any, as applicable.</p>
<p><b>Para 9(c)</b></p> <p>Both the petitioner companies are having related party transactions during the last two years. In this regard, petitioner companies may be directed to furnish an undertaking with regard to compliance of the provisions of section 188 of the Companies Act, 2013.</p>	<p>The Petitioner Companies submit that they shall comply with the provisions of Section 188 of the Companies Act, 2013.</p>

<p><b>Para 9(d)</b></p> <p>As per the Balance Sheet as at 31.03.2022, the transferor and transferee companies have given loans and advances. In this regard, petitioner companies may be directed to furnish an undertaking stating that necessary compliances have been made under Section 185/186 of the Companies Act, 2013.</p>	<p>The Petitioner Companies submit that they shall comply with the provisions of Section 185 and 186 of the Companies Act, 2013.</p>
<p><b>Para 9(e)</b></p> <p>The Transferee Company has filed 19 separate petitions for amalgamation of different companies with transferee company (in each petition Keimed Private Limited is shown as transferee company). The reason for filing separate petitions for each transferor company is neither mentioned in the petition nor stated in the scheme since transferee company is one and the same in all the cases. In view of the above, the reason for filing 19 petitions for 19 transferor companies separately may please be explained to the Hon'ble Tribunal for considering approval of the Scheme</p>	<p>The Petitioner Companies submit that the Merger is being undertaken by the Petitioner Companies with the intent of overall efficiency in terms of costs, management, simplification of group structure etc. Out of 19 Companies which is intended to be merged with the Transferee Company, registered office of 14 companies were earlier situated outside Telangana. Considering operational efficiency, the registered office of these 14 companies was shifted from respective states to state of Telangana before filing application for merger and since approvals from respective Regional Directors was received for all companies allowing shifting of registered office and new</p>

	<p>address was updated on MCA portal for only some of the companies till the time of filing merger applications, which had to be done prior to 31<sup>st</sup> March, 2023. However, due to technical issues in the MCA portal, in some cases, the erstwhile address of the Transferor Company was only getting reflected in the MCA portal. It is submitted that filing consolidated scheme for all companies could not have been feasible as delay in updating of registered office of one entity or any other technical issue could have impacted the overall scheme.</p>
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Regional Director, filed his additional affidavit dated 05.02.2024 stating that the replies filed by way of affidavit dated 16.01.2024 have been examined and this Hon'ble Tribunal may consider the same and pass orders as deemed fit and proper in the circumstances.

10. **OFFICIAL LIQUIDATOR'S REPORT:**

The Official Liquidator has filed his report, vide OLR No. 76/2023 dated 04.12.2023 stating certain observations at point no.11, 19 & 22 of his report. The observations pointed out has been replied by the petitioner companies vide affidavit dated 11.12.2023, which is mentioned below:

<b>Observations of Official Liquidator</b>		<b>Reply by way of Affidavit</b>																	
<b>11. Transferee Company:</b>		<p>The updated authorized, issued and paid-up share capital of Transferee Company is reproduced hereinbelow for ready reference.</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>Updated Amount in INR</th> </tr> </thead> <tbody> <tr> <td><b>Updated Authorised Capital</b></td> <td>10,10,00,000</td> </tr> <tr> <td>1,01,00,000 Equity Shares of Rs.10/- each</td> <td>---</td> </tr> <tr> <td>---</td> <td>---</td> </tr> <tr> <td><b>Total</b></td> <td><b>10,10,00,000</b></td> </tr> <tr> <td><b>Issued &amp; Subscribed and Paid-up</b></td> <td>5,94,89,590</td> </tr> <tr> <td>59,48,959 Equity Shares of Rs.10/- each</td> <td>---</td> </tr> <tr> <td><b>Total</b></td> <td><b>5,94,89,590</b></td> </tr> </tbody> </table>		Particulars	Updated Amount in INR	<b>Updated Authorised Capital</b>	10,10,00,000	1,01,00,000 Equity Shares of Rs.10/- each	---	---	---	<b>Total</b>	<b>10,10,00,000</b>	<b>Issued &amp; Subscribed and Paid-up</b>	5,94,89,590	59,48,959 Equity Shares of Rs.10/- each	---	<b>Total</b>	<b>5,94,89,590</b>
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<b>Particulars</b>	<b>Amount in Rs. (31.03.2023)</b>																		
<b>Authorised Share Capital</b> 66,00,000 Equity Shares of Rs.10/- each	6,60,00,000																		
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<b>Paid Up Share Capital</b> 59,48,959 Equity Shares of Rs.10/- each.	5,94,89,590																		
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<b>19. Shareholding pattern of the Transferor Company as on 21.03.2023 as provided by the Transferor Company vide letter dated Nil (received on 26.09.2023) as mentioned in page 7 of the report.</b>	<p>It is stated that post 21<sup>st</sup> March, 2023, the preference share capital of Transferee Company was redeemed and the latest revised shareholding patterns do not include preference shareholders.</p>																		
<b>22 (a):</b> That, the Clause 1.14 of Part-A of the Scheme dealing with 'Record Date', leaving it as undetermined and seeking to vest entire power to fix the Record Date completely with the Board of Directors of	<p>The Transferee Company submits that the record date would be decided and fixed mutually by the Board of</p>																		

<p>Transferee Company alone without the involvement of Transferor Company and hence, this Hon'ble Tribunal may be pleased to direct the Transferee Company (M/s. Keimed Private Limited) to submit an undertaking to this Hon'ble Tribunal to the effect that the Record Date would be decided and fixed mutually by the Board of Directors of Transferor &amp; Transferee Companies.</p>	<p>Directors of the Transferor and Transferee Companies.</p>
<p><b>22 (b):</b> That, the Clause 8 of Part-“B” of the Scheme seeks to protect all staff, workmen and employees, if any, engaged in the Transferor Company as on the Effective Date shall stand transferred to the Transferee Company. Hence, this Hon'ble Tribunal may be pleased to direct the Transferor and Transferee Companies to submit an undertaking to this Hon'ble Tribunal to the effect that there would no retrenchment of any employee who were in service as on the Appointed Date (i.e., 01.04.2022) as well.</p>	<p>Petitioner Companies undertake that there would be no retrenchment of any employee who was in the service as on the Appointed Date i.e., 01<sup>st</sup> April, 2022.</p>
<p><b>22(e):</b> That, as per the unaudited provisional Financial Statements of Transferee</p>	<p>The Transferee Company undertakes to comply with the</p>

<p>Company for Financial Year 2022-23, there is a disclosure of loans and advances to its subsidiary companies. In this regard, the Transferee Company vide its letter dated 04.10.2023 has clarified that, the Transferee Company has been charging interest on loans and advances to its subsidiaries and further clarified that, necessary compliances with respect to Section 185 and 186 of the Companies Act, 2013 has been complied with.</p>	<p>necessary compliances under Sections 185 and 186 of the Companies Act, 2013.</p>
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11. **OBSERVATION**

We have heard the Learned Counsel appearing for the Petitioner Companies and perused the material papers on record. As regards to the observations pointed out by the Regional Director and compliance filed by the petitioner company, it appears that Petitioner Companies undertake to comply the necessary observations whenever required. The Official liquidator had also raised certain observations for which the Petitioner Companies filed its reply by way of Affidavit. After hearing the Counsel for the Petitioner Companies and considering the material on record, we are of the view that scheme is not opposed to public interest and the proposed Scheme is in the interests of the Transferor Company, the Transferee Company and their respective



shareholders, employees, creditors and all persons concerned. Hence the scheme can be approved with appointed date as 01.04.2022. All the statutory compliances have been made under Section 230 to 232 of the Companies Act, 2013. Hence ordered.

### **ORDER**

12. After hearing the Counsel for the Petitioner Companies and after considering the material on record, this Tribunal passed the following order:
  - (i). The Scheme of Amalgamation is hereby sanctioned with appointed date as 01.04.2022 and shall be binding on all the members, employees, creditors and all other stakeholders of the Petitioner Companies.
  - (ii). While Approving the Scheme, we made it clear that this order should not be construed as an order in anyway granting exemption from payment of Stamp Duty, taxes or any other charges, if any, payable in accordance with law or in respect of any permission/compliance with any other requirement which may be specially required under any law.
  - (iii). The whole of the assets, property, rights and Liabilities of the Transferor Company shall be transferred without the requirement of any further act or deed to the Petitioner/Transferee Company.

- (iv). We direct the Petitioner companies to comply with all the observations pointed out by the Regional Director.
- (v). We direct the Petitioner companies to comply with all the observations pointed out by the Official Liquidator.
- (vi). We direct the Petitioner Companies to preserve the books of accounts and papers and records and the same shall not be disposed of without the prior permission of the Central Government in terms of provisions of Section 239 of the Companies Act, 2013.
- (vii). We direct the Petitioner Companies to ensure statutory compliance of all applicable laws and also on sanctioning of the present Scheme the Petitioner Companies shall not be absolved for any of their statutory liability in any manner.
- (viii). All the legal proceedings pending by or against the Transferor Company shall be continued by or against the Transferee Company.
- (ix). Though no representation has been received from the Income Tax Authorities despite service of notice by the Petitioner Companies. We direct the petitioner Companies to comply with the observations if any with the Income Tax Authorities as per law.
- (x). The Petitioner Companies are directed to strictly comply with the Accounting Treatment Standards prescribed under Section 133 of the Companies Act, 2013.

- (xi). The sanction of the Scheme by this Tribunal shall not forbid the revenue authority from taking appropriate recourse for recovering the existing and previous tax liabilities of the Transferor and Transferee Companies.
- (xii). We direct the Transferee Company to comply with the provisions of Section 2 (41) of the Companies Act, 2013, if applicable.
- (xiii). The Transferor Company shall be dissolved without going through the process of winding up.
- (xiv). The Petitioner Companies shall until the completion of the Scheme of Amalgamation, file a statement in such form and within such time as prescribed with the Registrar every year duly certified by a Chartered Accountant or a Cost Accountant or a Company Secretary to the effect that the Scheme of Amalgamation is being complied with in accordance with the orders of the Tribunal as required under Section 232 (7) of the Companies Act, 2013.
- (xv). We direct the Petitioner Companies involved in the Scheme to comply with Rule 17 (2) of the Companies (Compromise, Arrangement and Amalgamation) Rules, 2013. The Petitioner Companies within 30 days after the date of receipt of certified copy of the order, shall cause certified copy to be delivered in Form INC-28 to the Registrar of Companies concerned for registration and on such certified copy being

delivered, Registrar of Companies concerned shall take all necessary consequential action in respect of the Petitioner Companies.

- (xvi). The Petitioner Companies is further directed to take all consequential and statutory steps required in pursuance of the approved Scheme of merger under the provisions of the Companies Act, 2013 and submit necessary compliance and undertaking relating to the objections raised by the Regional Director (SER), MCA, GoI, Hyderabad.
- (xvii). Any person shall be at the liberty to apply to the Tribunal in the above matter for any directions that may be necessary.
- (xviii). Accordingly, the Company Petition C.P. (CAA) No. 60/230/HDB/2023 is allowed and the same is disposed.

SD

Charan Singh  
Member Technical

SD

Dr. Venkata Ramakrishna Badarinath Nandula  
Member Judicial

*Sridher/pavani*