



**NATIONAL COMPANY LAW TRIBUNAL
AHMEDABAD BENCH
COURT ROOM NO.2**

Hearing Through: (Hybrid) Mode

1. Cisco Webex Video Conference ID : [25177358222](#)

2. VC Link <https://ncltahmedabad.webex.com/meet/court2>

3. Following matters are listed before the Bench for hearing through Hybrid Mode.

4. In case joining through video conferencing, parties shall join through Laptop and not through Mobile and not while in a Vehicle.

5. While joining hearing through VC, Counsels/ parties have to write the Item No. along with their names (in the Username Box while logging in) , otherwise joining the hearing through VC may not be permitted.

6. Parties are requested to test the Audio & Video Quality of their system before hearing and switch on their camera only at the time of appearance.

7. Parties shall keep their Audio muted & Video closed till their matter is called out.

8. Parties should be ready with requisite infrastructure to share the documents on-line during the hearing.

9. Parties should be ready to share on-line, the Judgments / Citations sought to be relied upon.

10. Appearance should be shared during the hearing in the Chat Box in the Cisco webex with item No. and for whom they are appearing.

11. Parties/ counsels appearing physically should make attendance in The Register maintained in the court for the purpose.

12. Parties or their Counsel may inform/mention the Bench if any case is scheduled for today but omitted from the Cause List.

DAY: MONDAY

DATE: 27.04.2026

TIME: 10:30 AM

CORAM: HON'BLE Mrs.CHITRA RAM HANKARE, MEMBER JUDICIAL
HON'BLE Dr.VELAMUR GOVINDAN VENKATA CHALAPATHY, MEMBER TECHNICAL

Sr.	CP/CA/IA/MA No.	CA/IA No.	Purpose	Section/Rule	Name of the Parties	Name of Counsel for Petitioner/ Applicant	Name of Counsel for Respondent	Name of (1) IRP/(2) RP/(3) liquidator	Remarks
<u>Supplementary List</u>									
1	C.P.(IB)/144(AHM)2026		New Application	94 IBC	Vijay Todi of Century Cotex Limited V/s Gujarat Industrial Investment Corporation Limited	Adv.Gandhi Law Associates			
2	C.P.(IB)/146(AHM)2026		New Application	94 IBC	Shashi Todi of Century Cotex Limited V/s Gujarat Industrial Investment Corporation Limited	Adv.Gandhi Law Associates			
	C.P. (IB)/2(AHM)2024			9 IBC	SUMANJU PROJECTS & SERVICES LIMITED Vs SEVENN PROTECTIVE FABRICS PRIVATE LIMITED	Adv. Mohammed K. Vohra	Learnedminds Legal	Mr. Rajendra Sanghi,-RP	Admitted (11-07-2024)
3		IA(Liq.)Progress Report/181(AHM)2026 in C.P.(IB)/2(AHM)2024	New Application 3rd Progress Report	Reg 15(1)(b) of IBBI Reg,2016 r/w Rule 11 of NCLT Rules,2016	M/s.Vineeta Maheshwari Liquidator of M/s.Sevenn Protective Fabrics Pvt Ltd	Adv.Nipun Singhvi Adv.Mayur Jugtawat Adv.Vedant Dave			
	CP(IB)/148(AHM)2022			7 IBC	Rajkot Nagrik Sahakari Bank Limited V/s Ramdev PVC Product Private Limited	Noopur K Dalal Adv		Keyur J. Shah - RP Naveen Brijmohan Bazari - Liquidator	Admitted (07-02-2023) Liquidation Allowed (31-08-2023)
4		IA(Liq.)Progress Report/182(AHM)2026 in CP(IB)/148(AHM)2022	New Application 11th Progress Report	Reg 15 of the IBBI,2016	Mr.Naveen Brijmohan Bazari Liquidator of M/s.Ramdev PVC Product Private Limited	Adv.Randhir Rajpurohit			
	C.P. (IB)/254(AHM)2023			7 IBC	SKYLEAD CHEMICALS LTD THROUGH ITS RP MR. TEJAS K SHAH VS MOLINA CHEMICALS PRIVATE LIMITED	SUMIT PARIKH			Admitted (02-08-2024)

5		IA(Liq.)Progress Report/184(AHM)2026 in C.P.(IB)/254(AHM)2023	New Application Progress Report	Reg 15 of IBBI Regulations, 2016 r/w 60(5) of the IBC,2016 r/w Rule 11 of NCLT Rules,2016	Mr.Rajendrakumar Kabra Liquidator of M/s.Molina Chemicals Pvt Ltd	Adv.Kamil Lokhandwala			
	CP(IB) 78 of 2020			9 IBC	Manpower Group Services India Pvt Ltd V/s Euphoria Technologies Pvt Ltd	Tarak Damani Adv	Natasha D Shah Adv	Mahendra Prasad Jindal - IRP Kailash Shah - RP (15-09-2023)	Admitted (17-05-2023) Resolution Plan Allowed (12-09-2024)
6		IA(Liq.)Progress Report/187(AHM)2026 in CP(IB) 78 of 2020	New Application Progress Report	Reg 15 of IBBI,2016	Bhavik Rupapara Liquidator of Euphoria Technologies Private Limited	Adv.Mily Ghoshal & Associates			
7		IA/628(AHM)2026 in CP(IB) 78 of 2020	New Application Preliminary Report	Reg 13 of IBBI,2016	Bhavik Rupapara Liquidator of Euphoria Technologies Private Limited	Adv.Mily Ghoshal & Associates			
	CP(IB)/55(AHM)2021			9 IBC	SABIC Asia Pacific Pte Ltd. V/s JBF Industries Limited	Anmol Mehta Adv	Nanavati & Co	Dhaval C Khamar	Admitted (25-01-2024)
8		IA/623(AHM)2026 in in CP(IB)/55(AHM)2021	New Application To grant exclusion of days from date of filing of Plan IA 8-12-2025 till the final order dated 18-03-2026 from the CIRP period of 101 days	Rule 11 of the NCLT Rules,2016 a/w 12 & 60(5) of the IBC,2016 r/w 40 of the IBBI,2016	Mr.Mukesh Verma RP of M/s.JBF Industries Limited	Learnedminds Legal			
	C.P.(IB)/442(AHM)2025			95 IBC	State Bank of India V/s Mr.Ankitkumar Parmeshwarprasad Ajitsaria	Learnedminds Legal	Adv.Sunil D.Bhavsar		Next Date (04-05-2026)
9		IA/626(AHM)2026 in C.P.(IB)/442(AHM)2025	New Application Report	99 of the IBC,2016	Samir Dharmeshbhai Mehta RP of PG Mr.Ankit Kumar Parmeshwarprasad Ajitsaria V/s State Bank of India & Another	Adv.Dhruvkumar S Chauhan			
	C.P.(IB)/444(AHM)2025			95 IBC	State Bank of India V/s Mrs.Nitu Ankit Anjitsaria	Learnedminds Legal	Adv.Sunil D.Bhavsar		Next Date (04-05-2026)

10		IA/627(AHM)2026 in C.P.(IB)/444(AHM)2025	New Application Report	99 of the IBC,2016	Samir Dharmeshbhai Mehta RP of Nitu Ankittkumar Ajitsaria V/s State Bank of India & Another	Adv.Dhruvkumar S Chauhan			
	C.P. (IB)/148(AHM)2024			7 IBC	Rajradhe Finance Limited V/s Decolight Ceramics Limited	Adv.Jaimin R.Dave	Adv.Himmat Singh Rathore Adv.Digpal Singh Rathore	Vikash G.Jain-RP	Admitted (12-01-2026)
11		IA/632(AHM)2026 in C.P.(IB)/148(AHM)2024	New Application	19(2) r/w 60(5) of IBC,2016	Vikash Gautamchand Jain IRP of Decolight Ceramics Limited V/s Kantilal Maganlal Petharapara & Others	Adv.Monaal J.Davawala			
	CP(IB) 4 of 2017			10 IBC	Gujarat Oleo Chem Ltd V/s IDBI Bank Ltd & Ors	Arjun sheth Adv		Anil Goel - Liquidator	Admitted (13-04-2017)
12		IA(Liq.)Progress Report/189(AHM)2026 in CP(IB) 4 of 2017	New Application 33rd Progress Report	Reg 15 of IBBI Reg,2016	Anil Goel Liquidator M/s. Gujarat Oleo Chem Limited	Adv. Swechcha Mishra			
	CP(IB) 342 of 2018			7 IBC	Punjab National Bank V/s Vijay Timber Industries Pvt Ltd	Anip A Gandhi, Adv Raju Kothari, Adv	Sunil Bhavsar Adv	Ramachandra D Choudhary - RP/Liquidator	Admitted (13-02-2020) Liquidation Allowed (13-12-2020)
13		IA(Liq.)Progress Report/190(AHM)2026 in CP(IB) 342 of 2018	New Application 21th Progress Report	60(5)© of the IBC,2016 r/w Reg 15 of the IBBI Reg,2016	Ramchandra Dallaram Choudhary Liquidator of Vijay M/s. Timber Industries Private Limited	Adv.Sumit Parikh			
<u>Priority List</u>									
201	C.P.(IB)/36(AHM)2026		For Further Consideration	7 IBC	Mangaldas Finance Sole Proprietorship of Asit Surendrabha Shah V/s Ramos Ceramic Private Limited	Adv.Jaimin R.Dave	Adv.Tirth Nayak		

202	C.P.(IB)/38(AHM)2026		For Further Consideration	7 IBC	Mangaldas Finance Sole Proprietorship of Asit Surendrabha Shah V/s Milano Papers Private Limited	Adv.Jaimin R.Dave	Adv.Tirth Nayak		
203	TP(IBC)/2(AHM)2026		For Further Consideration	7 IBC	Krishkan Investment Private Limited. V/s M/s.Utkal Steels Limited	Adv.Jesal Singh Adv.Saumitra Chaturvedi			
204	C.P. (IB)/252(AHM)2023		For Further Consideration	9 IBC	JAY AMBE INDUSTRIES PROPRIETOR THROUGH ITS AUTHORISED PERSON RAJESHKUMAR HARKISHANDAS KHEMANI VS MIM PETRO WORLD PRIVATE LIMITED	SAHIL JAYESH RAO	Adv.Natasha Dhruvan Shah		As per NCLAT order
205	C.P.(IB)/74(AHM)2025		For Further Consideration	9 IBC	Shubham Enterprise Through its Sole Proprietor Gopal Shantilal Shah V/s Active Aluminium Pvt Ltd	Adv.Dheeraj.Garg Adv.Urviben N.Rathod	Adv.Nipun Singhvi Adv.Pragati Tiwari		
206		IA/1264(AHM)2025 in C.P.(IB)/74(AHM)2025	For Further Consideration	60(5)© of the IBC,2016 r/w 442 of the Co.Act,2013 & Rule 11 of the NCLT Rules,2016	Active Aluminium Pvt Ltd V/s Gopal Shantilal Shah Sole Proprietor of Shubham Enterprise	Adv.Nipun Singhvi Adv.Vishal J.Dave	Adv.Dheeraj.Garg		
207	C.P.(IB)/245(AHM)2025		For Further Consideration	9 IBC	Tina Marketing Private Limited V/s Destin Global Tradecom Private Limited	Adv.Dheeraj Garg & Partners			
208	C.P.(IB)/24(AHM)2026		For Further Consideration	9 IBC	Fettech Commercial Enterprises Pvt Ltd V/s Mercury Trade Links Ltd	Adv.Arjun M.Padhiyar	Adv.Harmish K.Shah		
<u>Ordinary List</u>									
209	C.P.(IB)/212(AHM)2025		For Further Consideration	59 IBC	Kashyap A Shah Liquidator Balex Metals Private Limited	Adv.Piyush Luktuke Adv.Hardik Paranjape			

210	C.P.(IB)/278(AHM)2025		For Further Consideration	59 IBC	Trupalkumar Patel The Liquidator of M/s.Strategic Infosystems Private Limited	CS.Parshwa Shah & Associates			
	CP(IB)/258(AHM)2022			10 IBC	Byindia Creations Pvt Ltd	Learnedminds Legal	Adv.Jaimin R Dave For PNB		Admitted (23-06-2025)
211		IA(Liq.)/7(AHM)2025 in CP(IB)/258(AHM)2022	For Further consideration IA for Liquidation is filed	33(2) & 34 of IBC,2016	Mohit Bipinchandra Adatiya RP of Byindia Creations Private Limited	Adv.Vishwas V Shah Adv.Rajiv Chawla	Adv.Thakkar & Pahwa		
212		IA/1029(AHM)2025 in CP(IB)/258(AHM)2022	For Further consideration	19(2) of the IBC,2016,r/w Rule 11 of the NCLT Rules,2016	Mohit Bipinchandra Adatiya RP of Byindia Creations Private Limited V/s Praveen Kumar Daruka Suspended Board of Director Byindia Creations Private Limited & Another	Adv.Vishwas V Shah Adv.Priti D Kothari Adv.Shreyash M Patel	Exparte-R-1 & 2 Adv.Thakkar & Pahwa		
	CP(IB) 550 of 2018			7 IBC	Central Bank of India & Anr V/s Shreem Spa & Resorts Ltd	Suni Bhavsar Adv	Arpit Sanghvi Adv Shravi Majmudar Adv	George Samuel - Liquidator	Admitted (23-09-2019) Liquidation Allowed 03-03-2021
213		IA/354(AHM)2023 in CP(IB) 550 of 2018	For Further consideration	54 & 60(5) IBC r.w Reg. 45 (Liquidation Process) Regulations, 2016 & Rule 11 of NCLT Rules, 2016	George Samuel Liquidator For Shreem Spa & Resorts Ltd	Adv. Arjun Sheth			
214		IA/517(AHM)2021 in CP(IB) 550 of 2018	For Further consideration	49, 66 & 60(5) IBC	George Samule Liquidator Of Shreen Spa & Resorts Ltd V/s Aanandkumar Hasmukhbhai Patel & Ors.	Arjun Sheth Adv	Adv.Rahimuddin Z.Shaikh-R-8 Adv.Arsh R.Shaikh-R-8 Adv.Siddhartha Verma Adv.Nipun Singhvi-R-2 Adv.Rajat Joseph-R-9 Exparte- R-1 to 7		
215		IA/253(AHM)2025 in IA/517(AHM)2021 in CP(IB) 550 of 2018	For Further consideration	60(5)© of IBC,2016 r/w Rule 11 of NCLT Rules,2016 r/w Reg 40 of IBBI Reg,2016	Vijaynarayan Rameshkumar Jaju PG to Shreem Spa & Resorts Limited V/s George Samule Liquidator for M/s.Shreem Spa & Resorts Limited & Another	Adv.Nipun Singhvi Adv.Vishal J.Dave Adv.Mayur Jugtawat	Adv.Thakkar & Pahwa Adv.Arjun Sheth		
	CP(IB) 368 of 2019			9 IBC	Indraj Sharma Sole Proprietor of Sharma Motor Body Repairing V/s Navrang Roadlines Pvt Ltd	Hetvi Sancheti Adv	Narendra Jain Adv	Sachinbhattbhatt - Liquidator	Admitted (24-02-2020) Liquidation Allowed (17-09-2020)

216		IA/1070(AHM)2023 in CP(IB) 368 of 2019	For Further consideration	54, 60(5) IBC r.w Reg. 45 3(b) of IBBI (Liquidation Process) Regulations, 2016	NANDISH SUNILBHAI VIN LIQUIDATOR OF M/S NAVRANG ROADLINES PVT LTD	Adv. KAMIL LOKHANDWALA			
	CP(IB) 78 of 2019			7 IBC	Religare Finvest Ltd V/s REDS Marine Services Ltd	Sanjeev Singh & Associates	Nanavati Associates Advocates	Pinakin Shah - Liquidator	Admitted (06-11-2020) Liquidation Allowed (14-09-2021)
217		IA(Dis.)/17(AHM)2024 in CP(IB) 78 of 2019	For Further Consideration	54(1) of IBC r/w Reg 45(3) of IBBI,2016	Pinakin Shah RP M/s.reds Marie Services Limited	Pavan S Godiawala Adv			
	CP(IB) 544 of 2018			9 IBC	Narshibhai B Hadiya V/s Collyer Containers Terminal Pvt Ltd	Vaibhavi Goswamy Adv	Juhi Nainani Adv	Atul Mittal - Liquidator	Admitted (04-08-2017) Liquidation Allowed (29-05-2020)
218		IA(Dis.)/6(AHM)2026 in CP(IB) 544 of 2018	For Further Consideration IA for Dissolution is filed	54 & 60(5) of the IBC,2016 r/w 45 of IBBI Reg,2016	Mr.Atul Mittal Liquidator of M/s. Collyer Container Terminal Pvt Ltd	Kuldeep K Adesara Adv			
	CP(IB) 46 of 2017			9 IBC	Sika Scchweiz Ag-Aliva Equipemement V/s Mekaster Engineering Ltd	Shardul Amarchand Mangaldas & Co		Chandra Prakash Jain - Liquidator	Admitted (04-08-2017) Liquidation Allowed (30-09-2019)
219		Rest.Appli/7(AHM)2026 in IA/263(AHM)2026 in IA 128 of 2019 in CP(IB) 46 of 2017	For Further Consideration To restore IA 263 of 2026	Rule 11 of the NCLT Rules,2016 r/w Rule 48 of NCLT Rules & 60(5) of the IBC,2016	Kalpataru Tripathy V/s Chandra Prakash Jain Liquidator of Mekaster Engineering Limited & Others	Adv.Harmish K Shah			
	CP(IB) 127 of 2017			7 IBC	Asset Reconstruction Company (India) Ltd V/s Neesa Leisure Ltd	Thakkar and Pahwa, Adv Dharmesh J Gurjar,Adv Mayank R Chavda, Adv	Ravish Bhatt, Adv	Amit Jain - RP	Admitted (26-04-2019)
220		IA/49(AHM)2026 in CP(IB) 127 of 2017	For Further consideration Direct the Respondent to handover quiet, peaceful, and vacant possession & etc.	60(5)(a) & (c) of the IBC,2016	Amit Jain RP of Neesa Leisure Ltd V/s Waves Dance Academy	Adv.Nandish Chudgar			

	CP(IB) 397 of 2018			7 IBC	M/s Abhinandan Multitrade Pvt Ltd & Anr V/s M/s KSL & Industries	Arjun Sheth Adv	Natasha Dhruman Shah Adv Kalpesh R Patel Adv Parth J Contractor Adv Nitin Mehta Adv Deep Chauhan Adv Sudhanshu JHA Adv Lalit M Patel Adv Dhruvit Shah Adv	Kiran Shah - RP	Admitted (06-09-2019)
221		IA/260(AHM)2026 in CP(IB) 397 of 2018	For Further consideration Set aside the decision of the Respondent RP, communicated vide emails dated 29.12.2025 and 08.01.2026, whereby the claim of the Applicant & etc.	60(5) of the IBC,2016 r/w Rule 11 of the NCLT Rules,2016	Union Bank of India (Erstwhile Andhra Bank) V/s Mr.Kiran Chinubhai Shah RP,KSL & Industries Limited	Adv. Amey Hadwale Adv. Geeta Lundwani			
	CP(IB) 148 of 2019			9 IBC	Devsaria iron & Steel co pvt Ltd V/s Perfect Boring Pvt Ltd	CA Akanksha	Harmish K Shah Adv	Manish Kumar Bhagat - RP	Admitted (30-09-2019) Resolution Plan Allowed (16-03-2021)
222		IA/338(AHM)2022 in CP(IB) 148 of 2019	For Further consideration	45(1) & 43(1) r.w 44(1)	Manish Kumar Bhagat RP of Perfect Boring Pvt Ltd V/s Vasantbhai Jayantilal Modi & Anr	Arjun Sheth Adv	Adv.Mandeep Saluja-R-1		
223		IA/339(AHM)2022 in CP(IB) 148 of 2019	For Further consideration	66 & 60(5) IBC	Manish Kumar Bhagat RP of Perfect Boring Pvt Ltd V/s Vasantbhai Jayantilal Modi & Anr	Arjun Sheth Adv	Adv.Mandeep Saluja-R-1		
	C.P. (IB)/190(AHM)2023			9 IBC	M/S SHREENATHJI MARKETING VS MAYA CONSTRUCTION COMPANY PRIVATELIMITED	Adv. Vijay B. Limbachiya Adv. Pranav D. Thakkar	Dhruv Kiran Dave		Admitted (28-03-2025)
224		IA/206(AHM)2026 in C.P.(IB)/190(AHM)2023	For Further consideration To pass appropriate orders U/S 66 of the code against the respondents to contribute an amount of rs.21.77 lacs	66 of the Ibc,2016	Dharmendra Dhelariya RP of M/s.Maya Construction Company Pvt Ltd (In CIRP) V/s Rajendra Prasad Jedhu & Another	Adv.Pratik Thakkar			
	C.P. (IB)/286(AHM)2023			9 IBC	PIRAMAL CRITICAL CARE INC. VS ASTRAL STERITECH PRIVATE LIMITED	Adv. SAUMITRA CHATURVEDI	Adv.Nachiket A.Dave Adv.Abhyudai Singh Adv.Raghav Chadha		Admitted (10-06-2024)
225		IA/1054(AHM)2025 in C.P.(IB)/286(AHM)2023	For Further Consideration	60(5) of the IBC,2016 r/w Rule 11 of the NCLT Rules,2016	Asons Pharmaceuticals Private Limited & Others V/s Manish Kumar Buchasia & Others	Adv.Arjun R Sheth	Adv.Nachiket A.Dave-R-2,3 Adv.Ravi Bhasin-R-2,3 Adv. Abhyudai Singh-R-2,3 Adv.Raghav Chadha-R-2,3 Adv.Mukund Rawat-R-2,3 Adv.Tirth Nayak-R-1		

	C.P. (IB)/246(AHM)2024			9 IBC	M/s.Mansi Logistics Through its Proprietor Manasee Shailesh Agarwal V/s Cubatics Prrocessors India Private Limited	Adv.Thakkar & Pahwa	Adv.Jaimin R Dave		Admitted (25-03-2025)
226		IA/13(AHM)2026 in C.P.(IB)/246(AHM)2024	For Further consideration to restore the payments	43 of the IBC,2016 r/w Rule 11 of the NCLT Rules,2016	Pankaj Bhattad RP of M/s.Cubatics Prrocessors India Private Limited Under CIRP V/s Rakesh Sarawagi Suspended Director of M/s.Cubatics Prrocessors India Private Limited Under CIRP & Others	Adv.Saumitra Chaturvedi			
227		IA/14(AHM)2026 in C.P.(IB)/246(AHM)2024	For Further consideration 'Undervalued' transaction	45 of the IBC,2016 r/w Rule 11 of the NCLT Rules,2016	Pankaj Bhattad RP of M/s.Cubatics Prrocessors India Private Limited Under CIRP V/s Rakesh Sarawagi Suspended Director of M/s.Cubatics Prrocessors India Private Limited Under CIRP & Others	Adv.Saumitra Chaturvedi			
228		IA/15(AHM)2026 in C.P.(IB)/246(AHM)2024	For Further consideration fraudulent transaction	66 of the IBC,2016 r/w Rule 11 of the NCLT Rules,2016	Pankaj Bhattad RP of M/s.Cubatics Prrocessors India Private Limited Under CIRP V/s Rakesh Sarawagi Suspended Director of M/s.Cubatics Prrocessors India Private Limited Under CIRP & Another	Adv.Saumitra Chaturvedi			
	C.P.(IB)/124(AHM)2025			9 IBC	Shree Jalaram Corporation Through its Partner Hitesh Ratilal Kantharia V/s Vihita Chem Private Limited	Adv.Nipun Singhvi Adv.Pragati Tiwari			D/o (05-05-2025)
229		Rest.Appli/4(AHM)2026 in C.P.(IB)/124(AHM)2025	For Further Consideration To restore the CP(IB) 124 of 2025	Rule 11 of the NCLT Rules,2016 r/w 424 of Co.Act,2013	Shree Jalaram Corporation Through its Partner Hitesh Ratilal Kantharia V/s Vihita Chem Private Limited	Adv.Nipun Singhvi Adv.Pragati Tiwari	Adv.Atul Sharma Adv.Aditi Sharma		
<u>Personal Insolvency Matters</u>									
230	C.P.(IB)/294(AHM)2025		For Further Consideration	95 IBC	Aditya Birla Capital Limited V/s Ramesh Keshavlal Brahmabhadd	Adv.Puneet Singh Bindra		Kiran Shah RP	
231		IA/990(AHM)2025 in C.P.(IB)/294(AHM)2025	For Further Consideration	99 of the IBC,2016	Kiran Shah RP of Ramesh Keshavlal Brahmabhadd V/s Aditya Birla Capital Limited & Others	Kiran Shah RP			

1 Although all efforts have been made to give accurate information in the cause list, the possibility of an inadvertent error cannot be ruled out and is regretted, if any

Sd-
Shailesh Thakor
(PREPARED BY)