NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI

C.P. (CAA) No. 04/GB/2021
And
C.A. (CAA) No. 01/GB/2021

Coram: Hon'ble Shri H. V Subba Rao, Member (J)

Hon'ble Shri Prasanta Kumar Mohanty, Member (T)

ATTENDANCE-CUM-ORDER SHEET OF THR HEARING OF THE NATIONAL COMPANY TRIBUNAL, GUWAHATI BENCH ON 17/09/2021.

Name of the Company — **VANRAJ SUPPLIERS PRIVATE LIMITED (VSPL) &**

SHREE SHYAM TEA PRIVATE LIMITED (SSTPL)

Section — **Section 230-232 of Companies Act**

Sl.No.	NAME (CAPITAL LETTERS)	DESIGNATION	REPRESENTATION	SIGNATURE
1.	NEHA SOMANI	PCS	Petitioners	Through
2.				Video Conference

ORDER

The Applicant is represented through respective learned counsel(s).

The case is fixed for pronouncement of order.

The order is pronounced in the open court, vide separate sheet.

Sd/-	**Sd/-**
(Prasanta Kumar Mohanty)	**(H.V Subba Rao)**
Member (Technical)	**Member (Judicial)**

Dated this the 17th September, 2021

NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI

C.P. (CAA) No. 04/GB/2021
And
C.A. (CAA) No. 01/GB/2021

In the matter of:

VANRAJ SUPPLIERS PRIVATE LIMITED (VSPL)

a Company incorporated under the provisions of the Companies Act, 1956 (CIN U51909AS1995PTC019086) and having Registered Office at P.O Rupai Siding Doom, Doomda, Tinsukia, Assam-786153.

… **Transferor Company**

AND

SHREE SHYAM TEA PRIVATE LIMITED (SSTPL), a Company incorporated under the provisions of the Companies Act, 1956 (CIN U01132AS1988PTC003049) and having Registered Office at Makum Road, Tinsukia, Assam- 786125

… **Transferee Company**

Coram:

Hon'ble Shri H. V Subba Rao, Member (J)
Hon'ble Shri Prasanta Kumar Mohanty, Member (T)

Hearing through Video Conference

Order pronounced on 17/09/2021

ORDER

[Per: Hon'ble Shri Prasanta Kumar Mohanty, Member (T)]

1. The Petitioner Companies have preferred the present joint application under Sections 230 (6) read with Section 232 (3) of the Companies Act, 2013 seeking sanction of this Tribunal to a Scheme of Amalgamation of **Vanraj Suppliers Private Limited**

(Transferor Company) with **Shree Shyam Tea Private Limited (Transferee Company)** and their respective Shareholders ["Scheme" for short] with effect from the Appointed Date i.e. **1st of April, 2019** as mentioned in the Scheme.

2. The Rationale of the proposed Company Scheme is stated as under:

   a. The Applicant Companies are carrying on business activities under the management of the same family/group, therefore it would be beneficial for the Transferor Company to merge in the Transferee Company.
   b. Further, the majority shares of the Applicant Companies are held by the same family/group, thereby having common control. Hence, Amalgamation of these Companies will be convenient for the Company to operate as a combined entity.
   c. The management of the Companies have examined the relative business strengths and the potential commercial and other synergies of the consolidated entity and, accordingly, the possibility of consolidating their businesses under a single entity was mooted.
   d. The amalgamation is expected to consolidate and streamline the holding of the promoters for a better and more efficient control as the integration would result in greater financial strength and flexibility for the amalgamated entity, which will result in maximizing the overall shareholders' value, and will improve the competitive position of the combined entity.
   e. The amalgamation would result in reduction of costs, pooling of business and strategic resources, economies of scale and focused management control.
   f. The Scheme is in the interest of the companies and will help in modernization, growth and expansion of the businesses. The amalgamation would enable higher levels of corporate governance and compliance of laws in this regard thereby creating a healthy balance sheet.
   g. Combined additional thrust to the Transferee Company due to the managerial expertise of Transferor Company enabling the Transferee Company to offer a strong financial structure to all creditors, lower the cost of borrowing, increase operational efficiency and integrate marketing functions. This would contribute

towards enhancement of shareholder value of the Transferee Company. The interest of the various stakeholders will be secured and unaffected by the proposed amalgamation.

3. It is submitted that the Board of Directors of the Petitioner Companies have, at their respective meetings held on 29th February, 2020 by resolutions passed unanimously, approved a Draft Scheme of Amalgamation of VSPL with SSTPL whereby and where under the entire undertaking of the Transferor Company with all assets and liabilities relating thereto as a going concern is proposed to be transferred to and vested in Transferee Company. The copy of the said resolutions are annexed hereto and marked as **ANNEXURE "I".**

4. It is further submitted that the aggregate assets of the Petitioner Companies are sufficient to meet all their liabilities and the said Scheme will not adversely affect the rights of any of the creditors of the Petitioner Companies in any manner whatsoever and due provisions have been made for payment of all liabilities as and when the same fell due in usual course.

5. It is also submitted that since there is NIL Secured and Unsecured Creditors of the Transferor Company, so its meeting is not required. A certificate from Chartered Accountant certifying the Transferor Company's class of creditors is annexed hereto and marked as **ANNEXURE "J".**

6. It is submitted that the Shareholders of the Petitioner Companies have given their written consents by way of affidavits, copies of the said affidavits have been annexed with the Company Application 1/GB/2021 filed before this Hon'ble Bench, under Section 230(1) read with Section 232 of the Act and in respect thereof, this Hon'ble Bench was pleased to dispense with the convening of meeting of the Shareholders of the Petitioner Companies in its order dated 20th January, 2021. A certificate from Chartered Accountant certifying that the Petitioner Company's one class of Shareholder i.e. Equity Shareholders is annexed hereto and marked as **ANNEXURE "K"**.

7. It is submitted that the Petitioner Companies in compliance of the order dated 20th January, 2021 served Notice in Form CAA.3 together with the Copy of the Scheme of Amalgamation and the copy of the aforesaid order upon the

i. Central Government through Regional Director, North Eastern Region
ii. Registrar of Companies, NER, Guwahati (Assam)
iii. The Income Tax Assessing Authority along with the Chief Commissioner of Income Tax within whose jurisdiction the assessments of the Petitioner Companies
iv. The Liquidator, NER Guwahati

are made by way of both hand delivery and E- mail. A copy of the Notice in Form CAA. 3 is annexed hereto and marked as **ANNEXURE "L"**.

8. It is submitted that in compliance of the Order dated 20th January, 2021 and Rule 12 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, the Petitioner Companies filed an Affidavit of service with the registry of this Hon'ble Bench on 17.03.2021. A copy of the said Affidavit of Service along with proof of filing is annexed hereto and marked as **ANNEXURE "M"**. The Petitioners submits that the said affidavit of service be treated as part of this petition.

9. It is again submitted that the Transferee Company in compliance of the order dated 20th January, 2021 had convened the Meeting of Unsecured Creditors of Shree Shyam Tea Private Limited at 11:00 am on 19th March, 2021 at Makum Road, Tinsukia Assam- 786125 where Unsecured Creditors present at the Meeting unanimously approved the Scheme of Amalgamation of Vanraj Suppliers Private Limited (Transferor Companies) with Shree Shyam Tea Private Limited (Transferee Company) and their respective shareholders. The Chairperson, Mrs. Usha Daga who presided over the meetings, has reported the results of the meeting of the Transferee Company in her report, which had been filed with the Hon'ble bench on 09.04.2021, copy whereof is annexed along with proof of e-filing and marked as **ANNEXURE "N"**. The resolution for approving the

scheme was duly passed in the meeting of the Unsecured Creditors of the Transferee Company.

10. The Petitioners also submits that proceedings as specified in Section 232 (1) and 232 (2) have been complied with.

11. It is submitted that the exchange ratio of the shares of the Transferor Company and Transferee Company has been fixed at a fair and reasonable basis and the Valuation of the shares of the Petitioner Companies, based on which the share entitlement ratio has been arrived at, after careful consideration and after taking into account all relevant facts has been carried out and approved by Mr. Manish Gadia, Registered Valuer. A copy of the said Valuation Report is annexed hereto and marked as **ANNEXURE "O"**.

12. It is stated that in compliance of proviso to Section 230 (7) of the Act, M/s Girdhari Sharma & Co. Chartered Accountants who is the Auditor of the Transferee Company by Certificate dated 21st March, 2020 certified that accounting treatment proposed in the Scheme of Amalgamation is in conformity with the Accounting Standards prescribed under Section 133 of the Act. A copy of the said Certificate is attached herewith as **ANNEXURE "P"**.

13. It is further submitted by the Petitioner that the said Scheme of Amalgamation to be binding on all their shareholders, creditors, employees and all concerned and on the Petitioner Companies and consequential orders also be made in terms of Section 232 (3), (4) and (5) of the Act.

14. It is further stated that the sanctioning of the scheme of amalgamation will be for the benefit of both the Petitioner Companies and their shareholders, creditors, employees and all concerned and no one will be prejudiced if any order is made and/or directions are given as prayed for.

15. The Petitioners in the instant petition have prayed for an order with the below mentioned reliefs:

a. Notice of hearing to be advertised in an English newspaper and in a newspaper in vernacular language, as deemed fit and proper;
b. Notice of this petition be served upon the:-
   i. Central Government through Regional Director, North Eastern Region, Ministry of Corporate Affairs, Guwahati
   ii. Registrar of Companies, North Eastern Region Guwahati, Ministry of Corporate Affairs, Guwahati
   iii. The Income Tax Department, having jurisdiction over the affairs of the Company.
   iv. The Liquidator, NER, Guwahati and such other Sectoral regulators as the Hon'ble Tribunal, Guwahati Bench deem fit;

16. Considering the aforesaid factual position of the present case for sanctioning of the Scheme of Amalgamation, it seems that all statutory compliances have been fulfilled. Therefore, the Petition filed is made satisfactory in terms of prayers made in the Petition. **We therefore pass orders, sanctioning the Scheme of Amalgamation as annexed to the Petition in terms of prayers of the petition, which are mentioned below:**

a. **Notice of hearing to be advertised in "The Assam Tribune" an English newspaper and in "Dainik Asom" a newspaper in vernacular language as per Rule 16 (1) of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 ("CAA Rules");**
b. Notice of this petition be served upon the:-
   i. Central Government through Regional Director, North Eastern Region, Ministry of Corporate Affairs, Guwahati
   ii. Registrar of Companies, North East Region, Ministry of Corporate Affairs, Guwahati
   iii. Official Liquidator, North East Region, Guwahati

iv. The Chief Income Tax Officer and the concerned Assessment Officer of the Income Tax Department, having jurisdiction over the affairs of the Company.

17. 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 served again upon the aforesaid Statutory Authorities by sending the same to them by hand delivery or by post or by email within one 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 not 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 Authorized Representative of the said Petitioners. 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.

18. **The Petitioners to file an affidavit confirming compliance of the abovementioned directions of this Tribunal, 3 (Three) days before the next date of hearing. The next date of hearing is 30/11/2021. 24.**

19. 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.

20. With the aforesaid direction, the present joint Company Petition stands admitted.

Sd/-
(PRASANTA KUMAR MOHANTY)
MEMBER (T)

Sd/-
(H. V SUBBA RAO)
MEMBER (J)

NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI

CP (CAA) No. 3/GB/2021
In
CA (CAA) No. 4/GB/2021

Coram: Hon'ble Mr. H. V SUBBA RAO, MEMBER (J)

Hon'ble Mr. PRASANTA KUMAR MOHANTY, MEMBER (T)

ATTENDANCE-CUM-ORDER SHEET OF THE HEARING OF THE NATIONAL COMPANY LAW TRIBUNAL, GUWAHATI BENCH ON 17/09/2021.

Name of the Company: **1. Assam Timber Products Private Limited (Transferee Company)**

2. Ravi Marketing & Services Private Limited (Transferor Company)

Section: Section 230-232 of Companies Act

S.NO.	NAME (CAPITAL LETTERS)	DESIGNATION	REPRESENTATION	SIGNATURE
1.	MS. NEHA SOMANI	PCS	Petitioner	Through
2.				Video Conference

ORDER

The Applicant is represented through respective Learned Counsel (s).

The case is fixed for pronouncement of order.

The Order is pronounced in the open court, Through Video Conferencing vide separate sheet.

Sd/- **Sd/-**

(PRASANTA KUMAR MOHANTY)
MEMBER (T)

(HARI VENKATA SUBBA RAO)
MEMBER (J)

NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI

CP (CAA) No. 3/GB/2021
And
CA (CAA) No. 4/GB/2021

In the matter of:

ASSAM TIMBER PRODUCTS PRIVATE LIMITED (Hereinafter referred as ATPPL) (CIN: U20211AS1979PTC001789), a company incorporated under the provisions of the Companies Act, 1956 and having its registered office At Makum Road Tinsukia, Assam-786125.

Transferee Company

AND

RAVI MARKETING & SERVICES PRIVATE LIMITED (Hereinafter referred as RMSPL) (CIN: U67120AS1986PTC019084), a company incorporated under the provisions of the Companies Act, 1956 and having its registered office At P.O Rupai Siding Doom Doomda Tinsukia Assam – 786153.

Transferor Company

Order delivered **on 17/09/2021**

Coram: Hon'ble Mr. H. V SUBBA RAO, MEMBER (J)
Hon'ble Mr. PRASANTA KUMAR MOHANTY, MEMBER (T)

The matter is taken up through Video Conference. Heard the Ld. Counsels appearing on behalf of the Petitioners.

Order pronounced on 17/09/2021

ORDER

[Per: Hon'ble Shri Prasanta Kumar Mohanty, Member (T)]

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 Ravi Marketing & Services Private Limited, being the Petitioner No.2 ("**Transferor Company**"), with Assam Timber Products Private Limited, being the Petitioner No.1 above named ("**Transferee Company**") whereby and where under the Transferor Company is proposed to be amalgamated with the Transferee Company from the Appointed Date, viz. 1st April, 2019 in the manner and on the terms and conditions stated in the said Scheme of Amalgamation ("**Scheme**").

2. The Applicants in the present Company Application have narrated about the rationale of the proposed company scheme, which are being reproduced below:

<u>RATIONAL OF THE SCHEME</u>

a) The Applicant Companies are carrying on business activities under the same promoter group; therefore it would be beneficial for the Transferor Company to merge with the Transferee Company.
b) The said Scheme of Amalgamation of these Companies will lead to better administrative control and will be convenient for the company to operate as well.
c) The management of the Companies have examined the relative business strengths and the potential commercial and other synergies of the consolidated entity and, accordingly, the possibility of consolidating their businesses under a single entity was mooted.
d) The said Scheme of Amalgamation would result in reduction of costs, pooling of business and strategic resources, economies of scale and focused management control. The Scheme is in the interest of the companies and will help in modernization, growth and expansion of the businesses. The amalgamation would enable higher levels of corporate governance and compliance of laws in this regard thereby creating a healthy balance sheet.

e) The said Scheme of Amalgamation is expected to consolidate and streamline the holding of the promoters for a better and more efficient control as the integration would result in greater financial strength and flexibility for the amalgamated entity, which would result in maximizing overall shareholders' value, and will improve the competitive position of the combined entity.

f) Combined additional thrust to the Transferee Company due to the managerial expertise of Transferor Company enabling the Transferee Company to offer a strong financial structure to all creditors including the creditors of the Transferor Company, lower the cost of borrowing, increase operational efficiency and integrate marketing functions. This would contribute towards enhancement of shareholders' value of the Transferee Company. The interest of the various stakeholders will be secured and unaffected by the proposed amalgamation.

3. The Petitioner Companies submitted that the Board of Directors of the Petitioner Companies, have at their respective meetings, by resolutions passed unanimously, and approved the said Scheme of Amalgamation on 29th February, 2020. Copies of the said board resolutions of the Transferor Company and the Transferee Company are annexed to the Petition and collectively marked as **Annexure "I"**.

4. It is further submitted that the aggregate assets of the Petitioner Company are sufficient to meet all its liabilities and the said Scheme will not adversely affect the rights of any of the Creditors of the Petitioner Company in any manner whatsoever and due provisions have been made for payment of all liabilities as and when the same fall due in usual course.

5. It is submitted that since there is Nil Secured and Unsecured Creditors of the Transferor Company, so its meeting is not required.

6. It is also submitted that the meeting of the two Secured Creditors of the Transferee Company is dispensed as per order dated 20th January, 2021 in the view of No-Objection

Certificate from the Secured Creditors of Transferee Company. A certificate from Chartered Accountant certifying the Company's class of creditors is annexed hereto and marked as **ANNEXURE "J".**

7. It is stated that the Shareholders of the Petitioner Company have given their written consents by way of affidavits, copies of the said affidavits have been annexed with the Company Application 04/GB/2021 filed before this Hon'ble Bench, under Section 230 (1) read with Section 232 of the Act and in respect thereof, this Hon'ble Bench has dispensed with the convening of meeting of the Shareholders of the Petitioner company in its order dated 20th January, 2021. A certificate from Chartered Accountant certifying that the Petitioner Company's one class of Shareholder i.e. Equity Shareholders is annexed hereto and marked as **ANNEXURE "K".**

8. It is submitted that the Petitioner Company in compliance with Section 230(5) of the Companies Act, 2013 and the said order dated 20th January, 2021 made in Company Application (CAA) No. 4/GB/2021 notice in Form CAA. 3 along with all accompanying documents have already been served upon the Central Government through Regional Director, North Eastern Region, Registrar of Companies, Guwahati (Assam) and the Income Tax Assessing Authority along with the Chief Commissioner of Income Tax within whose jurisdiction the assessments of the Petitioner Company, and the Official Liquidator are made by way of both hand delivery and E- mail. An affidavit proving service, as aforesaid, has been filed by the Petitioners on 17th March, 2021. A copy of the Notice in Form CAA. 3 is annexed hereto and marked as **ANNEXURE "L"**. Notice along with the explanatory statement served to the shareholders is annexed hereto and marked as **ANNEXURE "M"**.

9. It is further submitted that in compliance of the Order dated 20th January, 2021 and Rule 12 of the Companies (Compromise, Arrangements and Amalgamations) Rules, 2016, the Petitioner Company filed an Affidavit of service with the registry of this Hon'ble Bench on 17.03.2021. A copy of the said Affidavit of Service along with proof of filling are

annexed hereto and marked as **ANNEXURE "N"**. The Petitioner submits that the said affidavit of service be treated as part of this petition.

10. It is also submitted that the Transferee Company in compliance of the order dated 20th January, 2021 has convened the Meeting of Unsecured Creditors of Assam Timber Products Private Limited at 1:00 pm on 19th March, 2021 at Makum Road, Tinsukia, Assam-786125 where Unsecured Creditors present at the meeting unanimously approved the Scheme of Amalgamation of Ravi Marketing & Services Private Limited (Transferor Company), with Assam Timber Products Private Limited, (Transferee Company) and their respective shareholders. The Chairperson, Mr. Deen Dayal Daga who presided over the meetings, has reported the results of the meeting of the Transferee Company in his report, which has been filed with the Hon'ble Bench on 09.04.2021, copy whereof has been annexed along with proof of e-filing and marked as **ANNEXURE "O"**. The resolution for approving the scheme was duly passed in the meeting of the Unsecured Creditors of the Transferee Company.

11. The Petitioners also submitted that proceedings as specified in Section 232(1) and 232(2) have been complied with.

12. It is also stated that the said scheme, if sanctioned, will be effective from 1st April, 2019 (Appointed Date). The exchange ratio of the shares of the Transferor Company and Transferee Company has been fixed at a fair and reasonable basis and the Valuation of the shares of the Petitioner Companies, based on which the share entitlement ratio has been arrived at, after careful consideration and after taking into account all relevant facts has been carried out and approved by Mr. Manish Gadia, Registered valuer. A copy of the said Valuation Report is annexed hereto and marked as **ANNEXURE "P"**.

13. It is submitted that in compliance of proviso to Section 230(7) of the Act, Mr. Mukesh Mody & Associates, Chartered Accountants who is the Auditor of the Transferee Company by Certificate dated 7th of March, 2020 certified that accounting treatment proposed in the Scheme of Amalgamation is in conformity with the Accounting Standards

prescribed under Section 133 of the Act. A copy of the said Certificate is attached herewith as **ANNEXURE "Q"**.

14. It is stated that the said Scheme of Amalgamation, may be sanctioned by this Hon'ble Bench as to be binding on all their shareholders, creditors, employees and all concerned and on the Petitioner Companies and consequential orders also be made in terms of Section 232(3)(4) and (5) of the Act.

15. The Petitioners in the instant petition have prayed for an order with the below mentioned reliefs:

a. Notice of hearing to be advertised in an English newspaper and in a newspaper in vernacular language, as deemed fit and proper;
b. Notice of this petition be served upon the

    i. Central Government through Regional Director, North Eastern Region, Ministry of Corporate Affairs
    ii. Registrar of Companies, Guwahati, Ministry of Corporate Affairs, Guwahati
    iii. The Income Tax Department, having jurisdiction over the affairs of the Company.
    iv. The Liquidator, NER, Guwahati and such other Sectoral regulators as the Hon'ble Tribunal, Guwahati Bench deem fit;

16. Considering the aforesaid factual position of the present case for sanctioning of the Scheme of Arrangement, it seems that all statutory compliances have been fulfilled. Therefore, the Petition filed is made satisfactory in terms of prayers made in the Petition. **We therefore pass orders, sanctioning the Scheme of Amalgamation as annexed to the Petition in terms of prayers of the petition, which are mentioned below:**

a. **Notice of Hearing to be advertised in "Assam Tribune" an English newspaper and in "Dainik Asom" an Assamese newspaper as per Rule 16 (1) of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 ("CAA Rules");**
b. Notice of this petition be served upon the
    i. Central Government through Regional Director, North Eastern Region, Ministry of Corporate Affairs, Guwahati
    ii. Registrar of Companies, North East Region, Ministry of Corporate Affairs, Guwahati
    iii. The Liquidator, North East Region, Guwahati
    iv. The Chief Income Tax Officer and the concerned Assessing Income Tax Officer having jurisdiction over the affairs of the Company

17. 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 served again upon the aforesaid Statutory Authorities by sending the same to them by hand delivery or by post or by email within one 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 not 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 Authorized Representative of the said Petitioners. 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.

18. **The Petitioners to file an affidavit confirming compliance of the abovementioned directions of this Tribunal, 3 (Three) days before the next date of hearing. The next date of hearing is 30/11/2021.**

19. 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.

20. With the aforesaid direction, the present joint Company Petition stands admitted.

Sd/-	**Sd/-**
(PRASANTA KUMAR MOHANTY)	**(H. V SUBBA RAO)**
MEMBER (T)	**MEMBER (J)**