In Liquidation

ABHISHEK CORPORATION

www.abhishekcorporation.com

21 February, 2024

Bombay Stock Exchange Limited
Floor I, Rotunda Building, Dalal Street,
Mumbai 01

Kind Attn: Department of Corporate Services

BSE Code: 532831
FAX No. 022-22722039/37

National Stock Exchange of India Limited
"Exchange Plaza", Bandra –Kurla Complex,
Bandra (East),Mumbai 400051

Kind Attn: Listing Department

NSE Code: ABHISHEK
FAX No. 022-26598238/26598348

Dear Sir/Madam,

Sub: Status of Liquidation under Insolvency and Bankruptcy code, 2016.

With reference to the liquidation process of the company, Please Find Attached Herewith updated order of Hon'ble NCLT, Mumbai.

Thanking You
For Abhishek Corporation Limited

Anant Yashawant Bhide
Digitally signed by Anant Yashawant Bhide
Date: 2024.02.21 17:07:28 +05'30'

Anant Bhide
Managing Director

Abhishek Corporation Limited
Regd Office : Gat no 148, Tamgaon, Kolhapur-Hupri Road, Tal. Karveer, Kolhapur - 416 234, INDIA. Ph: +91-231-2676191, Fax: +91-231-2676194
CIN : L51491PM1993PLC073706
GSTIN : 27AACCA0323F1ZR
Email : admin@abhishekcorporation.com

MOHITE GROUP

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IN THE NATIONAL COMPANY LAW TRIBUNAL

MUMBAI BENCH COURT III

I.A. 4446/2023

In

C.P. No. (IB) 1499/MB/C-III/2017

Under Section 60(5)(c) of the Insolvency and Bankruptcy Code, 2016 read with Rule 11 of the NCLT Rules, 2016

Filed by

Kshitiz Gupta)

(Liquidator of Abhishek Corporation Ltd))
Having its registered office at:)
F-52, First Floor, Centrium Lokhandwala)
Township Akurli Road, Kandivali East,)
Mumbai- 400101)

... Applicant

IN THE MATTER OF

Shri Karvir Nivasini Mahaalaxmi Ispat Pvt. Ltd.

... Petitioner/Operational Creditor

Vs

Abhishek Corporation Ltd.

... Respondent/Corporate Debtor

Order pronounced on: 25.01.2024

Coram:

Hon'ble Ms. Lakshmi Gurung, Member (Judicial)

Hon'ble Sh. Charanjeet Singh Gulati (Technical)

Appearances:

For the Applicant : Rohit Gupta, Adv.

***Per:* Sh. Charanjeet Singh Gulati, Member (*Technical*)**

IN THE NATIONAL COMPANY LAW TRIBUNAL
MUMBAI BENCH COURT III
I.A. 4446/2023
In C.P. No. (IB) 1499/MB/C-III/2017

ORDER

1. The above I.A. is filed by the Liquidator under section 60(5) of the Insolvency and Bankruptcy Code, 2016 ("the Code"), seeking following reliefs:

   a) *Allow the instant Application;*
   b) *Approve the sale of M/s. Abhishek Corporation Ltd. (Corporate Debtor) as a going concern in favour of Mahaalaxmi Textiles, in terms of the E-Auction Process conducted on 13.09.2023.*
   c) *Approve the Acquisition Plan submitted by Mahaalaxmi Textiles, submitted in case of M/s Abhishek Corporation Ltd.*
   d) *Grant the reliefs, concessions, waivers, exemptions and reliefs as sought by Mahaalaxmi Textiles in its letter dated 21.09.2023.*
   e) *Pass any other/further order(s) as this Hon'ble Tribunal may deem fit and appropriate in the facts of the present case.*

2. The Liquidation Process of the Corporate Debtor was initiated vide order dated 11.03.2019. Since Mr. Ashish Mukund Chandak has failed to take charge of the Corporate Debtor, this Tribunal appointed the applicant i.e. Mr. Kshitiz Gupta, as the Liquidator of the Corporate Debtor.

3. Thereafter, the Applicant published E-Auction Notices dated 13.02.2020, 16.03.2020 and 20.08.2020. Since no bid was received during the first two E-Auction notices, the Applicant, with concurrence of the Secured Financial Creditors, reduced the reserve price of assets/Corporate Debtor by 10% in the Third E-Auction process dated 20.08.2020. However, in light of the onset of Covid-19 Pandemic, various extensions were granted for submission of bids to the prospective bidders. Accordingly, the last extension was published on 12.10.2020 wherein the last date for submission of bid along with Documents and Earnest Money

Deposit (EMD) was 21.10.2020 and the E-Auction was scheduled to be conducted on 31.10.2020.

4. However, prior to E-Auction, the Hon'ble Bombay High Court imposed a stay on the Auction Process, vide order dated 28.10.2020 in a Public Interest Litigation against the Applicant. The said order was vacated vide order dated 25.04.2023. Thereafter, the Stakeholders of the Corporate Debtor deliberated that the Applicant should continue with existing bid, instead of inviting fresh bids. Also this Tribunal, vide its order dated 12.09.2023 allowed the Applicant to proceed with existing bid. Accordingly, the E-Auction process was conducted on 13.09.2023 wherein the Letter of Intent was issued on 13.09.2023. Thereafter, the Successful Bidder, vide its letter dated 21.09.2023, sought certain reliefs and exemptions, along with Acquisition Plan, from this Tribunal.

5. In this back ground the Applicant/Liquidator has filed the present application seeking reliefs as mentioned in Para 1 of this order.

6. Heard Ld. Counsel appearing for the Liquidator and perused the material available on record.

7. As regard prayer clause (b), it is noted and mentioned that Regulation 32A of the IBBI (Liquidation Process) Regulations 2016 deals with the sale of the Corporate Debtor as a going concern under Liquidation. In the said regulation, there is no clause mentioned wherein this Adjudicating Authority needs to approve sale of the Corporate Debtor as a going concern. It is for the liquidator to effectuate the process of sale and there is no requirement of approval of such sale by this Adjudicating Authority.

8. As regard prayer clause (c) which relates to approval of the Acquisition Plan submitted by Mahaalaxmi Textiles in case of Corporate Debtor, it is noted that the Regulation 32A of the IBBI (Liquidation Process)

Regulations 2016 deals with the sale of the Corporate Debtor as a going concern and there is no such Regulation to approve the Acquisition Plan.

9. As regard prayer clause (d), which is in respect of grant of reliefs, concessions, waivers, exemptions as sought by the Mahaalaxmi Textiles in their letter dated 21.09.2023, it is mentioned that Mahaalaxmi Textiles which is the successful bidder has filed another I.A. bearing No. 4554/2023 seeking reliefs and concessions, which has been considered and disposed of by a separate order.

Accordingly, this **I.A. is disposed of** in terms of above observations.

Sd/-

Charanjeet Singh Gulati
Member (Technical)
--Rajeev--

Sd/-

Lakshmi Gurung
Member (Judicial)

राष्ट्रीय कम्पनी विधी अधिकरण NATIONAL COMPANY LAW TRIBUNAL मुंबई न्यायपीठ MUMBAI BENCH

Certified True Copy
Date of Application 20/2/24
Number of Pages 4
Fee Paid Rs. 20/-
Applicant called for collection copy on 20/2/24
Copy prepared on 20.2.2024
Copy Issued on 20/2/24

20.2.2024.
Deputy Registrar
National Company Law Tribunal, Mumbai Bench

IN THE NATIONAL COMPANY LAW TRIBUNAL

MUMBAI BENCH COURT III

I.A. 4554/2023

In

C.P. No. (IB) 1499/MB/C-III/2017

Under Section 60(5)(c) of the Insolvency and Bankruptcy Code, 2016 read with Rule 11 of the NCLT Rules, 2016

Filed by

Mahaalaxmi Textile)

Having its registered office at:)
709 C Ward, Bhagwan Galli,)
Bindu Chowk, Kolhapur- 416002)

... Applicant/ Successful Bidder

Vs.

Mr. Kshitiz Gupta)

IBBI Reg. No. IBBI/IPA-002/IP-N00721/2018-19/12140

(Liquidator of Corporate Debtor))

Having office at:)
F-52, First Floor, Centrium Mall,)
Lokhandwala Township, Kandivali) *... Liquidator/Respondent*
East, Mumbai- 400101)

IN THE MATTER OF

Shri Karvir Nivasini Mahaalaxmi Ispat Pvt. Ltd.

... Petitioner/Operational Creditor

Vs

Abhishek Corporation Ltd.

... Respondent/Corporate Debtor

IN THE NATIONAL COMPANY LAW TRIBUNAL
MUMBAI BENCH COURT III
I.A. 4554/2023
In C.P. No. (IB) 1499/MB/C-III/2017

Order pronounced on: **25.01.2024**

Coram:

Hon'ble Ms. Lakshmi Gurung, Member (Judicial)

Hon'ble Sh. Charanjeet Singh Gulati (Technical)

Appearances:

For the Liquidator : Rohit Gupta, Adv.

***Per:* Sh. Charanjeet Singh Gulati, Member (*Technical*)**

ORDER

1. The above I.A. is filed by the Applicant, Mahaalaxmi Textile, under section 60(5) of the Insolvency and Bankruptcy Code, 2016 ("the Code"), seeking following reliefs:

   a) *Consider and allow this Interlocutory application and allow the reliefs set out herein at para 23 of this application in terms of Section 60(5) read with Rule 11 of NCLT Rules, 2016;*

   b) *Pass appropriate directions for transfer of ownership of the Auction Asset (including the legal entity i.e. Abhishek Corporation Limited) to the Applicant, along with certain essential reliefs and concessions as mentioned under Para 23 of the present Application;*

   c) *Direct the Corporate Debtor/Applicant shall be at liberty to approach this Hon'ble Adjudicating Authority to address any difficulties faced with respect to implementation in taking over of the Corporate Debtor in liquidation;*

   d) *Grant liberty to the Applicant to amend, alter, modify, delete, rescind and/or substitute any prayer(s); pass any further order(s) or*

directions that this Hon'ble Adjudicating Authority may deem fit and proper;

e) *Allow exclusion of the period from the date of filing of this Interlocutory Application till final disposal of this Interlocutory Application from computation of 30 days for making the payment in accordance with the auction process.*

f) *Allow extension beyond 90 days as refereed in Clause 1 sub-clause (12) of Schedule I under Regulation 33 of Liquidation Process Regulations, 2016 for making payment of balance sale considering of Rs. 30,33,75,000/- to effectuate sale of Corporate Debtor as going concern after order permitting the reliefs;*

g) *Defer payment of balance consideration of Rs. 30,33,75,000/- without interest within 15 days of allowance/ disposal of the present application.*

h) *Issue such other orders as this Hon'ble Tribunal may deem fit.*

2. **Submissions of the Applicant, in brief:**

2.1 The Applicant Mahaalaxmi Textile is a partnership firm engaged in the business of textiles with a unit situated at Gat No. 148, Tamgaon, Kolhapur-Hupari Road, Kolhapur 416 234.

2.2 The Corporate Debtor "Abhishek Corporation Ltd" is a limited company. It's a composite textile unit produces 100% cotton yarn and dyed yarn shirting fabric. The registered office of Corporate Debtor is situated at Gat No. 148, Tamgaon, Kolhapur-Hupari Road, Kolhapur 416 234, India.

2.3 The Corporate Debtor "Abhishek Corporation" has been admitted to liquidation process vide Order dated 11.03.2019 passed under Section 33(1) of the Code by this Tribunal and Mr. Ashish Mukund Chandak, has been appointed as the Liquidator of the Corporate Debtor. Later on due to health issues and unwillingness to be appointed as the Liquidator of Corporate Debtor, this Tribunal appointed Mr. Kshitiz Gupta as the Liquidator of Corporate Debtor vide Order dated 02.04.2019.

2.4 The applicant states that the Respondent Liquidator received direction of NCLAT vide Order dated 02.12.2019 to follow the procedure as laid down under the provisions of Sections 230-232 of Companies Act, 2013 to revive the corporate debtor failing which it can proceed to sale its assets. Pursuant to this aforesaid Order, Invitation for submission of a scheme under Section 230 of Companies Act, 2013 was issued on 02.01.2020.

2.5 Thereafter, E-auction Notice was issued for sale of Corporate Debtor on Going Concern Basis stating E-auction to be conducted on 03.03.2020. Following are the list of assets put forth for E- auction process:

Option	**Description of Assets under Auction**
A.	Corporate debtor as going concern in accordance with direction of Hon'ble NCLAT dated December 2, 2019
B.	Unit Wise Sale (Only if Bids are not received under Option A)
I.	**Spinning:** Lease hold land admeasuring 8 hectares, along with RCC Building (Construction Area - 15,800 Sq. Mtr) and plant and machinery located at Gat No. 148, Tamgoan, Kolhapur-Hupari Road, Tal. Karveer, Dist. Kolhapur - 416234.

II.	**Weaving:** Lease hold land admeasuring 17 hectares 42R, along with GI fabricated building (Construction Area-36,575 Sq. Mtr) and plant & machinery located Gate No. 149, Tamgoan, Kolhapur - Hupari road, Tal. Kalveer, Dist-Kolhapur-416234.
III.	**Other Assets:** Comprising of motor Vehicles, Investments & Deposits, other current assets, ETC

2.6 Subsequently the Liquidator made attempts to sale the Corporate Debtor as a going concern and it was only consequent to publish the third addendum dated 07.09.2023 revising the timeline pertaining to the said auction that the Applicant submitted the highest bids (Rs. 40.45 Crores) and was declared as successful bidder on 13.09.2023.

2.7 The Applicant state that it has made payment of 25% of Bid Amount i.e. Rs. 10,11,25,000/- of Rs.40,45,00,000/- in terms of Clause 14(a) of the updated E-auction Process Memorandum and an email to that effect had been sent on 18.09.2023.

2.8 Thereafter, the Applicant was invited to pay the balance sale consideration (Rs.40.45 crore) by 12.10.2023. In case the consideration balance consideration was not paid by paid after 12.10.2023, 12 percent interest would be payable by Applicant on the unpaid sale consideration if paid after 12.10.2023 but before 14.12.2023.

2.9 The Applicant through the present application in addition to the reliefs and concessions also seeks following (also referred in the prayer clause):

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i. Waiver on levy on interest in case balance sale consideration is not paid in 30 days;

ii. Extension beyond 90 days as refereed in Clause 1, sub-clause (12) of Schedule I under Regulation 33 of Liquidation Process Regulations, 2016 and

iii. Payment of balance consideration of Rs. 30,33,75,000/- within 15 days of allowance of the present application.

2.10 The Applicant submits that in order to ensure smooth running of the business of the Corporate Debtor, it is imperative that certain reliefs, concessions and permissions are provided to the Applicant/successful bidder. To support his contentions, the Applicant relied upon decisions of various benches of NCLT.

2.11 The Applicant submits that the Tribunal is empowered to grant necessary reliefs in relation to the Corporate Debtor, sold as a 'going concern' under the provisions of the Liquidation Process Regulations, under Section 60(5)(c) of the Code. Therefore, the Applicant has sought for certain concessions and reliefs, which are set out in Para 23 of the Interlocutory Application.

Findings

3. We have perused the facts pleaded and the reliefs sought in the present Application. The Applicant in the instant case is praying for certain reliefs and concessions in order to effectuate the sale of the Corporate Debtor as a going concern.

4. The Liquidation order dated 11.03.2019 was passed by this Adjudicating Authority and Mr. Ashish Mukund was initially appointed as Liquidator.

Due to health issues Mr. Ashish Mukund was replaced and Mr. Kshitiz Gupta was subsequently appointed as the Liquidator of the Corporate Debtor by this Adjudicating Authority vide order dated 02.04.2019.

5. The E-auction Notice dated 20.08.2020 was published for sale of Corporate Debtor on Going Concern Basis stating E-auction to be conducted on 17.09.2020, in terms of NCLAT Order dated 02.12.2019, subsequent to which an Addendum to E-auction Notice dated 20.08.2020 was published with change of E-auction date to be 14.10.2020 and thereafter Second Addendum to E-auction Notice dated 20.08.2020 was published with change of E-auction date to be 31.10.2020. It was on 27.10.2020, that applicant showed interest in acquiring Corporate Debtor as going concern and paid EMD of Rs. 4.05 crores.

6. The Applicant had submitted the highest bid of Rs. 40.45 crore and declared as the successful bidder on 13.09.2023. In terms of third addendum dated 07.09.2023, a Letter of Intent dated 13.09.2023 was issued by Liquidator to applicant, seeking payments towards Bid Amount of Rs. 40.45 crores as referred under the said letter. The applicant made payment of 25% of Bid Amount i.e. Rs. 10,11,25,000/- of Rs. 40,45,00,000/- in terms of Clause 14(a) of the updated E-auction Process Memorandum and an email to that effect had been sent on 18.09.2023.

7. As regards reliefs and concessions, this Tribunal makes reference to the observations of the Hon'ble NCLAT in **M/s Shiv Shakti Inter Globe Exports Private Limited [Company Appeal (AT) (Insolvency) No. 650 of 2020]:**

> ***"21.*** *... it is a settled law that when the sale proceeds of a 'Corporate Debtor' are duly distributed in the Order of priority and in the manner prescribed under Section 53 of the Code, claims of any other Creditor cannot be entertained contrary to*

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the provisions entailed under Section 53; ***subsequent to the distribution of sale proceeds under Section 53 no other entity including any Government entity can claim any past unpaid or outstanding dues against the Appellant who has purchased the 'Corporate Debtor Company' as a 'going concern'****..... The Hon'ble Supreme Court in 'Ghanshyam Mishra & Sons Pvt. Ltd.' Vs. 'Edelweiss Asset Reconstruction Company Ltd. & Ors.', Civil Appeal No. 8129 of 2019 and in 'CoC of Essar Steel India Ltd.' Vs. 'Satish Gupta & Ors.' (2020) 8 SCC 531 has laid down the proposition that the purchaser of the Company even in the Liquidation stage cannot be burdened with past liabilities when it is not mentioned in the 'Sale Notice'.*

22. *It is no longer Res Integra that while approving a 'Corporate Debtor' sale as a 'going concern' in Liquidation Proceedings without its dissolution in terms of Regulation 32(e) of the Liquidation Process Regulations, 2016, it is essential to see that the 'Corporate Debtor' is not burdened by any past or remaining unpaid outstanding liabilities prior to the sale of the Company as a 'going concern' and after payment of the sale proceeds distributed in accordance with Section 53 of the Code."*

8. Accordingly, the reliefs and concessions sought under Para 23 of the Application are directed as follows:

Sr. No.	Reliefs/concessions sought by the Applicant	Orders thereon
1	A direction be issued to the Registrar of Companies, Pune to change the status of the company to "Active" on the MCA website.	**Granted subject to necessary compliance of the applicable provisions of law, relevant procedures, and payment of fees or charges, if any.**
2	A direction be issued that the Successful Bidder/ Corporate Debtor shall have a right to review and terminate any contract, which in the opinion of the successful bidder, is prejudicial to the interest of the Company, that was entered	**Granted**

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	into by the Corporate Debtor prior to the Effective Date.	
3	A direction be issued and the Applicant/ Liquidator be empowered to issue directions to the banks to change the operating signatories bank accounts of the Corporate Debtor on or after Effective Date, other than the Liquidation Bank Account held by the Liquidator, for smooth transition of the corporate debtor to the successful bidder.	**Granted**
4	A direction be issued that on the effective date, any and all Claims or demands made by or liabilities or obligations owed or payable to (including any demand for any losses or damages, principal, interest, compound interest, penal interest, liquidated damages and other charges already accrued/ accruing or in connection with any Claim) any actual or potential claimants of the Corporate Debtor or in connection with any debt of the Corporate Debtor, whether admitted or not, due or contingent, asserted or unasserted, crystallized or uncrystallized, known or unknown, disputed or undisputed, present or future, whether or not set out in the balance sheet of the Corporate Debtor or the profit and loss account statements of the Corporate Debtor, in relation to any period prior to the Effective Date or arising on account of the acquisition of control or shares by the Successful Bidder over the Corporate	**Granted for the period prior to initiation of CIRP.**

	Debtor pursuant to this auction, will be written off in full and shall be deemed to be permanently extinguished by virtue of section 53 of the Insolvency and Bankruptcy Code and the Corporate Debtor or the Successful Bidder shall at no point of time be, directly or indirectly, held responsible or liable in relation thereto.	
5	A direction be issued that on the effective date and pursuant to section 53 of the Insolvency and and Bankruptcy Code, 2016, the successful bidder and/or the corporate debtor shall not be responsible for claim, damage, penalty, attachment, etc. if any imposed under Assessment proceedings and/or appeal proceedings and/or any proceedings before any court of law including but not restricted to execution of any judgment or decree of any court arising out of any events/defaults/non compliance/ non payment of any liability and any failure of such nature or any action /inaction of the erstwhile management carried out or due before the effective date including the right of the guarantors towards subrogation. The commitment of the Successful Bidder, for all the liabilities standing on the effective date, is restricted to bid amount of Rs. 40.45 crores. Any liability as on the effective date whether provided for or not provided for, shall stand irrevocably settled and	**Granted for the period prior to initiation of CIRP.**

	extinguished in perpetuity. All Claims (whether contingent or crystallised, known or unknown) of Governmental Authorities in relation to all Taxes, all deductions and all withholding Taxes on any payment, as required under Applicable Law and pertaining to the period prior to the Effective Date shall stand extinguished on the Effective Date.	
6	Pass necessary orders that since the entire sale consideration has been received, the Applicant/Successful Bidder is eligible to get all the rights, title, interest in the whole and every part of the Corporate Debtor, including but limited to contracts, free from security interest, encumbrance, claim, counter claim or any demur.	**Granted**
7	Direct that on and from the Transfer Date i.e. 18 November 2022, all claims by any person (including lessors, MIDC, municipal, societies, association of persons and revenue authorities) against any assets, owned by or lease to the Corporate Debtor, including immovable property and any liabilities or obligations owed or payable by the Corporate Debtor in respect of such assets to any actual or potential creditors of the Corporate Debtor, including contractual liabilities, liability to the Government (including but not limited to property taxes) whether direct or indirect, whether admitted or not, due or contingent, asserted or un-	**Granted**

	asserted, crystallized or un-crystallized, known or unknown, secured or unsecured, disputed or undisputed, in relation to any period prior to the Transfer Date, whether admitted by the Liquidator or not in full or part, shall stand permanently extinguished and no such claim, liability etc. shall be recoverable in any form or manner whatsoever from the Corporate Debtor/ Applicant or their successors or assignees and the payment of sale consideration by the Applicant is a full and final settlement towards such claims, liabilities etc.	
8	Electricity Board to grant a new connection of electricity without any demand towards repayment of the dues relating to period prior to date of the order of this Hon'ble Adjudicating Authority.	**Granted without any repayment of the dues relating to period before initiation of CIRP. However, any payment due for the period after initiation of CIRP has to be paid.**
9	Direct that any claim made under any existing bank guarantee or letter of credit issued by banks to any third party based on the applications made by the Corporate Debtor or any guarantee or indemnity or counter indemnity issued by the Corporate Debtor to any third party including to any bank for issuance of bank guarantees or letter of credit and all liabilities of the Corporate Debtor under such guarantees/ indemnities /counter	**Granted**

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	indemnities shall stand extinguished as on the Transfer Date and that the beneficiaries of such guarantees/ indemnity/ counter indemnity including the banks issuing bank guarantee shall not have any rights of recovery / subrogation rights against the Corporate Debtor and/or the Applicant in future and the payment of sale consideration by the Applicant is treated as full and final settlement towards all such claims, liabilities etc. in terms of section 53 of the Code.	
10	All the Power of Attorneys provided to any person by the Corporate Debtor prior to the Transfer Date and at its sole discretion, will stand terminated.	**Granted**
11	Financial Creditors to remove the name of the Corporate Debtor from CRILC database.	**Granted**

9. Any other relief, concession or prayer not mentioned in the above table shall be deemed to have been **not granted,** however, the applicant is at liberty to approach appropriate and concerned authority to seek the relevant reliefs as may be available to the applicant.

10. The Interlocutory Application No. 4554 of 2023 is **disposed of** in above terms.

Sd/-

Charanjeet Singh Gulati
Member (Technical)
--Rajeev--

Sd/-

Lakshmi Gurung
Member (Judicial)

P.T.O

Certified True Copy _____

Date of Application 20/2/24

Number of Pages 13

Fee Paid Rs. 65/-

Applicant called for collection on 20/2/24

Copy prepared on 20-2-2024

Copy Issued on 20/2/24

Deputy Registrar 20-2-2024

National Company Law Tribunal, Mumbai Bench