

Kovilpatti Lakshmi Roller Flour Mills Limited

Regd. Office & Flour Mill
75/8, Benares Cape Road
Gangaikondan – 627 352
Tirunelveli District
Tamil Nadu
CIN : L15314TN1961PLC004674

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Web : www.klrf.in
GSTN : 33AAACK6029N1ZF

1st March 2024

BSE Limited
Listing Department
Floor 25, Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Ref: Scrip Code – BSE: KLRFM (507598)

Subject: Receipt of Corrigendum Order to the Order dated 5th January 2024 passed by the of the Hon'ble National Company Law Tribunal, Chennai Bench sanctioning the Scheme of Amalgamation of Raya Foods Private Limited (Transferor Company) with Kovilpatti Lakshmi Roller Flour Mills Limited (Transferee Company)

In furtherance to our earlier intimations regarding the Scheme of Amalgamation of Raya Foods Private Limited with the Company, and pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Hon'ble National Company Law Tribunal, Chennai Bench vide order dated 5th January 2024 had sanctioned the Scheme of Amalgamation of Raya Foods Private Limited (Transferor Company) with Kovilpatti Lakshmi Roller Flour Mills Limited (Transferee Company) with effect from the appointed date of 1st April 2022. The Order dated 5th January 2024 was filed with the Registrar of Companies by the Transferor Company and Transferee Company on 1st February 2024 and accordingly, the Scheme came into effect.

However, since there were certain typographical / clerical errors in the said order, the Company had filed an application before the National Company Law Tribunal, Chennai bench seeking rectification of the same.

Subsequently, the Hon'ble National Company Law Tribunal, Chennai Bench had heard our application and passed a corrigendum order dated 7th February 2024 rectifying the typographical / clerical errors in the Original Order dated 5th January 2024. The copy of the corrigendum order dated 7th February 2024 *which was received today* by the Company along with the Order dated 5th January 2024 is attached herewith for your record. We request you to kindly take the above on record.

Yours faithfully,

For KOVILPATTI LAKSHMI ROLLER FLOUR MILLS LIMITED

S PIRAMUTHU

Company Secretary and Compliance Officer

FCS No.: 9142

**IN THE NATIONAL COMPANY LAW TRIBUNAL,
DIVISION BENCH - I, CHENNAI**

Under Sections 230 to 232 of the Companies Act, 2013

In the matter of *Scheme of Amalgamation of*

CP(CAA)/32 (CHE)2023 in CA(CAA)/5(CHE)2023

RAYA FOODS PRIVATE LIMITED

Rep by its Director RAJ KUMAR AGARWAL

CIN NO: U15490TZ2021PTC037362

8th Floor, Time Square, 62/4, A.T.T. Colony,

Balasundaram Road, Coimbatore – 641 018

... Applicant / Transferor Company

And

KOVILPATTI LAKSHMI ROLLER FLOUR MILLS LIMITED

Rep by its Company Secretary Mr. PIRAMUTHU S

CIN NO: L15314TN1961PLC004674

No.75/8, Benares Cape Road, Gangaikondan,

Tirunelveli – 627352

... Applicant/ Transferee Company

Their Respective Shareholders

CORAM

SANJIV JAIN, MEMBER (JUDICIAL)

VENKATARAMAN SUBRAMANIAM, MEMBER (TECHNICAL)

ORDER

An application bearing IA/CA/12/CHE/2024 has been moved seeking certain typographical errors in the order dated 05.01.2024 in **CP (CAA)/32 (CHE)/2023**.

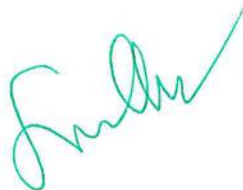
2. Heard and perused.

3. In the order dated 05.01.2024 passed in **CP (CAA)/32 (CHE) 2023** certain inadvertent typographical error has crept. Hence in exercise of the powers conferred under Rule 154 of National Company Law Tribunal Rules, 2016, the Order dated 05.01.2024 is rectified as under and the same shall form a part of order dated 05.01.2024;

- i. In the cause title at Page 1, 4th line from the bottom of page 1, paragraphs 2, 5, 6, 13 of the order at Page Nos.2, 5 & 13 "*Applicant*" shall be read as "*Petitioner*".
- ii. At Page 2, in Paragraph 2 of the order, "*Application*" shall be read as "*Company Petition*".
- iii. At page 3 in Paragraph 3.1 of the order, 2nd row, 4th Column in the tabular column instead of "*To order for meeting*" shall be read as "*dispense with*".
- iv. At Page 3, in Paragraph 3.2 of the order shall be read as under:

Based on such application moved under Sections 230-232 of the Companies Act, 2013; directions were issued by this Tribunal, vide order dated 10.05.2023, dispensing the meetings of the Equity shareholders, Secured Creditors and Unsecured Creditors of the Transferor Company, dispensing the meeting of the Secured Creditors of the Transferee Company. This Tribunal directed to convene meeting of the Equity Shareholders and Unsecured Creditors of the Transferee Company on 22.06.2023 at 12:00 P.M. & 02:00 P.M. respectively at the Registered Office of the Transferee Company or through Video Conference."

- v. At Page 4, 3rd line of Paragraph 3.4 of the order, the words "*Unsecured Creditor of the Transferor Company*" shall stand **deleted**.



- vi. At Page 3, in Paragraph 3.2 of the order, 9th line shall be read as "*...at the registered office of the Transferee company or through video conference.*"
- vii. At Page 3, in Paragraph 3.3 of the order, "*Nallaswenapathy*" shall be read as "*Nallasenapathy*".
- viii. At Page 15, in Paragraph 15(i) of the order, "*Companies Act 1956*" shall be read as "*Companies Act 2013*".

DATED AT CHENNAI ON THIS 07TH DAY OF FEBRUARY 2024

- Sd -

VENKATARAMAN SUBRAMANIAM
MEMBER (TECHNICAL)

- Sd -

SANJIV JAIN
MEMBER (JUDICIAL)

**IN THE NATIONAL COMPANY LAW TRIBUNAL,
DIVISION BENCH - I, CHENNAI**

Under Sections 230 to 232 of the Companies Act, 2013

In the matter of *Scheme of Amalgamation of*

CP(CAA)/32 (CHE)2023 in CA(CAA)/5(CHE)2023

RAYA FOODS PRIVATE LIMITED

Rep by its Director RAJ KUMAR AGARWAL

CIN NO: U15490TZ2021PTC037362

8th Floor, Time Square, 62/4, A.T.T. Colony,

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... Applicant / Transferor Company

And

KOVILPATTI LAKSHMI ROLLER FLOUR MILLS LIMITED

Rep by its Company Secretary Mr. PIRAMUTHU S

CIN NO: L15314TN1961PLC004674

No.75/8, Benares Cape Road, Gangaikondan,

Tirunelveli – 627352

... Applicant/ Transferee Company

Their Respective Shareholders

Order pronounced 05th January 2024

CORAM

SANJIV JAIN, MEMBER (JUDICIAL)

VENKATARAMAN SUBRAMANIAM, MEMBER (TECHNICAL)

For Applicant(s): S.Sathyaganesh, Advocate

For Regional Director : Avinash Krishnan Ravi, Advocate

For Official Liquidator: Palani, Authorized Representative

For Income Tax Department: Raj Jhabakh, Advocate

ORDER

The hearing of this Company Petition has been conducted through video conferencing platform.

2. The present Company Petition has been filed by the Applicant Companies above named for the purpose of the approval of the Scheme of Amalgamation of **RAYA FOODS PRIVATE LIMITED** (for brevity "Transferor Company"), **KOVILPATTI LAKSHMI ROLLER FLOUR MILLS LIMITED**(for brevity "Transferee Company) under section 230-232 of Companies Act, 2013, and other applicable provisions of the Companies Act, 2013 read with Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 (for brevity 'the Rules') (hereinafter referred to as the 'SCHEME') pursuant to the Scheme proposed by the Applicant Companies and the said Scheme is also annexed at "*Annexure-9* " of the Applicant Companies typed set filed along with the Application.

3. **1ST MOTION APPLICATION – IN BRIEF**

3.1. The Transferor Company and the Transferee Company had filed the First Motion Application vide CA(CAA)/5(CHE)/2023 seeking reliefs as follows:



	EQUITY SHAREHOLDERS	SECURED CREDITORS	UNSECURED CREDITORS
TRANSFEROR COMPANY	To dispense with	To dispense with	To order for Meeting
TRANSFEEE COMPANY	To Order	To dispense with	To Order

3.2. Based on such application moved under Sections 230-232 of the Companies Act, 2013; directions were issued by this Tribunal, vide order dated 10.05.2023, dispensing the meetings of the Equity shareholders, Secured Creditors of the Transferor Company, dispensing the meeting of the Secured Creditors of the Transferee Company. This Tribunal directed to convene meeting of the Unsecured Creditors of the Transferor Company and to convene the meetings of the Equity Shareholders and Unsecured Creditors of the Transferee Company on 22.06.2023 at 12:00 P.M. & 02:00 P.M. respectively at the Registered Office of the Transferee Company.

3.3. Accordingly, the Tribunal appointed Mr.Nallaswenapathy, as Chairperson and Deepa Mariappan, Advocate as the Scrutinizer for the above said meetings. Subsequently, the second motion petition was filed before this Tribunal by the petitioner companies on 03.07.2023 for sanction of the Scheme of Amalgamation by this Tribunal.




3.4. The Chairperson submitted his Report on the above said meetings on **24th June, 2023** with the Tribunal. From the Chairperson's report, it is observed that the Unsecured Creditors of the Transferor Company, Equity Shareholders and Unsecured Creditors of the Transferee Company consented in favour of the Scheme. The said Chairperson's report is annexed at **Page Nos.1224 to 1293** in respect of the Transferor Company to the typed set filed along with the Petition.

4. RATIONALE OF THE SCHEME

4.1. The Rational for the Scheme as envisaged under the Scheme of Amalgamation appended at "347" of the Applicant Companies typeset is extracted hereunder,

- a) Enable consolidation of flour mills business of both the companies into one entity which will facilitate economies of scale, focused growth, business synergies and better supervision of the business of the group.
- b) Enable the Company to expand the footprint of the flour mills division by catering to the markets across India resulting in regional diversification.
- c) Pooling of resources (including manpower, management, administration, financial and marketing resources) of both companies resulting in, synergies of operations and optimisation of logistics, resulting in more productive utilisation of said resources, savings in cost and operational efficiencies.

- d) Enable optimisation of the capital allocation and availability of funds which can be deployed more efficiently to pursue growth opportunities.
- e) Strengthen the financial position resulting in increased leverage capacity of the merged entity.
- f) Create long term value to the shareholders by unlocking value since the business and profits will accrue to a single entity
- g) Result in reduction in the multiplicity of legal and regulatory compliances

5. In the second motion application filed by the Applicant Companies, this Tribunal vide order dated **02.08.2023** directed the Applicant Companies to issue notice to the Statutory / Regulatory Authorities viz. (i) Regional Director (Southern Region), Ministry of Corporate Affairs (MCA) (ii) Registrar of Companies, Chennai & Coimbatore, MCA (iii) Official Liquidator (iv) Securities Exchange Board of India (SEBI), (v) National Stock Exchange (NSE), (vi) Bombay Stock Exchange (BSE) and (vii) the Income Tax Department, and other sectoral regulators, who may govern the working of the respective companies, as well as for paper publication to be made in "Financial Express", English (All India Edition) and "Makkal Kural" Tamil (Tamil Nadu Edition).

6. In compliance to the said directions issued by this Tribunal, the Applicant Companies have filed an affidavit of service before the Registry of

this Tribunal on 12.09.2023 in SR No. 3874 and a perusal of the same discloses that the Applicant Companies have effected paper publications as directed by the Tribunal in the "Financial Express" (All India Edition) in English and "Makkal Kural" (Tamil Nadu Edition) in Tamil on 11.08.2023. It is also seen that notices have been also served to (i) Regional Director (Southern Region), Ministry of Corporate Affairs (MCA) on 14.08.2023 (ii) Registrar of Companies, Chennai & Coimbatore, MCA on 14.08.2023 (iii) Official Liquidator 14.08.2023 (iv) Securities Exchange Board of India (SEBI) on 14.08.2023 (v) National Stock Exchange (NSE) on 14.08.2023 (vi) Bombay Stock Exchange (BSE) on 14.08.2023 and (vii) the Income Tax Department on 14.08.2023. (The proof of the same by way of affidavits have been enclosed with the separate typed set). Pursuant to the service of notice of the petition the following statutory authorities have responded as follows:-

STATUTORY AUTHORITIES

7. REGIONAL DIRECTOR

7.1. The Regional Director, Southern Region (*hereinafter referred to as 'RD'*) Chennai to whom the notice was issued in the first motion itself, has filed his Report before this Tribunal on 03.08.2023 in S.R.No.3272 and has stated in para 10 of the report that Clause 6.1 of Part II of the Scheme provides for the protection of employees of the Transferor Company. All staff and employees of

the Transferor Company, in service on the Effective Date shall be deemed to have become Staffs and employees of the Transferee Company with effect from the Appointed Date or date of joining whichever is later, without any break in their service and other benefits.

7.2. It is stated in para 11 of the RD Report that as per Clause 10.1 of the Scheme, the Transferee Company shall issue and allot 14(fourteen) equity shares of Rs.10/- each credited as fully paid of the Transferee Company for every 10 equity shares of Rs.10/- each held by the shareholders of Transferor Company whose names are found in the Register of Members of the Transferor Company on the record date.

7.3. It is stated in para 14 of the RD report that Clause 9.2 of the Scheme provides for increasing of Authorized Share Capital of the Transferee Company on effecting the scheme.

7.4. It is stated in para 15 of the RD report that Clause 14.1 of the scheme provides for dissolution of the Transferor Company without being wound up.

7.5. In per para 16 of the RD report it has been stated that as per the Report of the RoC, Chennai & RoC, Coimbatore, the Transferee Company are regular in filing their statutory returns up to 2021- 2022 and has reported that there

are no prosecution / complaint/inspection or Investigation pending against the Transferee Company.

7.6. Thus, after examining the Scheme, the Regional Director in para 17 of its Report has stated that they have decided not to make any objection to the Scheme.

8. OFFICIAL LIQUIDATOR

8.1. In relation to the Official Liquidator, (*hereinafter referred to as 'OL'*) to whom the notice was issued has filed the Report before this Tribunal on **19.07.2023** in **SR.No.3009** and has stated that they have appointed Mr.Venkatesan, Chartered Accountant from the panel maintained by their office to verify into the affairs of the Transferor Company.

8.2. The Chartered Accountants have examined the books of accounts maintained by the company for 31.03.2022. The Transferor Company was incorporated on 22/10/2021 and have conducted its first AGM and filed the books of accounts. The books of Accounts of the company have been maintained in conformity with the generally accepted principles of accounting and accounts have been drawn up as per the requirement of the law in force. The financial statements of the company for the financial year ending 31/03/2022 have been prepared and presented in accordance with Generally Accepted Accounting Principles (GAAP) including the accounting

standards specified under section 133 of the Companies Act, 2013. It is ascertained from the scrutiny/inspection that:-

- The analysis of the audited financial statements for the year 2021-2022 are detailed in point 11 of the Chartered Accountant's report. In his opinion, the carrying amounts of the assets and liabilities represent a true and fair view of the financial position of the company and are properly recorded and managed.
- The company has regularly complied with the maintenance of statutory registers. On board examination in terms of compliance of the requirements of the Companies Act, 2013, the registers are found to be in order. The registers have been maintained in accordance with the provisions of the Companies Act, 2013.
- Misfeasance in the context of the company law means essentially as incorrect or an inappropriate action that was carried out willfully or knowingly resting upon a fiduciary breach of trust or responsibility vested upon an individual in the capacity of the director of the company.
- In his opinion based on the scrutiny of the records and financial statements of Transferor Company and further evaluation and interpretation on the opinion of the statutory auditors in their independent Auditor's reports, he states with reasonable inference that the management or any of the directors of the company have been effectively discharged their duties and responsibilities of their office and has not been negligent and of misfeasance in the affairs of the Transferor Company.
- The Transferor Company is a closely held company. The Transferor Company has in all materials aspect an adequate internal financial control which monitor the operational effectiveness of the use of funds and report whether the funds are deployed for intended purpose and in accordance with authorization and approvals of the management and directors of the company. The Transferor Company in his opinion with reasonable assurance and scrutiny of records have not engaged in diversion of funds and / or profits to related parties/concerns and adequate disclosures and reporting have been made when and where such transactions have been lawfully carried out on fair and principles and practices.
- The Transferor Company and its directors have not carried on business or any activity with intend to the defraud its creditors or any other person attracting provisions of Section 339 and Section 340 of the Companies Act, 2013.

- The company has filed the Income tax returns for the financial year relevant to the Assessment Year 2022-2023. It is seen from the Income Tax Portal that the returns filed for the above assessment year have been processed and the assessment is completed and intimation under Section 143(1) has been received.
- According to the information and explanation provided by the management and perusal of the Audit reports, there are no contingent liabilities as on the date of the report.
- On the scheme becoming effective, the liabilities of the Transferor Company will be transferred to the Transferee Company. The Transferee Company will discharge these liabilities.
- The Chartered Accountant made online verification of records of the Transferor Company maintained by Registrar of Companies, Coimbatore. He has not come across any matters which the company has contravened the provisions of the Companies Act, 2013.

8.3. In Para 5 of the OL report it is stated that based on books of accounts related vouchers, other pertinent documents, Annual reports, Statutory books and registers, in his opinion, the affairs of M/s. Raya Foods Private Limited were not conducted a manner which was prejudicial to the interest of their members or their editors or to the public, nor were there any transactions which in his opinion may attract the provisions of Sections 339/340 of Companies Act, 2013

8.4. From the above observations made by the Chartered Accountant, the Official Liquidator has sought to take on record and consider the report of the Chartered Accountant. He has also sought to fix the remuneration payable to the Auditor who has investigated into the affairs of Transferor Company. In

this regard. This Tribunal hereby directs the Transferor Company to pay a sum of *Rs.35,000/- + GST (Rupees Thirty Five Thousand only Plus GST)* to the Official Liquidator for the payment of fees payable towards the Auditor who has investigated into the affairs of the Transferor Company.

9. INCOME TAX DEPARTMENT:

9.1 On notice having been served on 14.08.2023, and public notice issued on in "*Financial Express*" English (All India Edition) on 11.08.2023 and "*Makkal Kural*" Tamil (Tamil Nadu Edition) on 11.08.2023, the Income Tax Department has filed a memo Vide S.R.No.4461 dated 20.10.2023 wherein it is stated that no proceedings are pending against the Petitioner Companies. However, the Income Tax Department reserved its rights to proceed against the Petitioner Companies through Independent Proceedings under the provisions of Income Tax Act, 1961.

9.2. Further in Company Petition CAA-284/ND/2018 vide Order dated 12.11.2018, the NCLT New Delhi has made the following observations with regard to the right of the IT Department in the Scheme of Amalgamation,



“taking into consideration the clauses contained in the Scheme in relation to liability to tax and also as insisted upon by the Income Tax and in terms of the decision in RE: Vodafone Essar Gujarat Limited v. Department of Income Tax (2013)353 ITR 222 (Guj) and the same being also affirmed by the Hon'ble Supreme Court and as reported in (2016) 66 taxmann.com.374(SC) from which it is seen that at the time of declining the SLPs filed by the revenue, however stating to the following effect vide its order dated April 15,2015 that the Department is entitled to take out appropriate proceedings for recovery of any statutory dues from the transferor or transferee or any other person who is liable for payment of such tax dues, the said protection be afforded is granted. With the above observations, the petition stands allowed and the scheme of amalgamation is sanctioned.”

10. BOMBAY STOCK EXCHANGE (BSE)

10.2. On Notice being served to BSE, they have given their NOC in the letter dated **11.01.2023** and the same is annexed as *Annexure 11* of the Company Petition Typeset.

11. OTHER STATUTORY AUTHORITIES

11.1. In relation to the other statutory authorities to whom notices have been issued, neither they have filed any reply nor raised any objections to the Scheme and in the circumstances, this Tribunal presumes that other statutory Department viz. NSE and SEBI do not have any objection to the sanction of the Scheme.

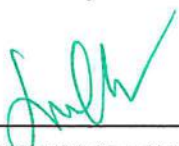
12. VALUATION REPORT:

12.1. The Learned Authorized Representative for the Petitioner Companies invited the attention of this Tribunal to the Valuation Report obtained from *Vardhman Doogar*, Registered Valuer dated 22.08.2022 and the same is placed at "Page Nos. 363 to 372" of the Company Petition typeset wherein it has been recommended by the independent Registered Valuer as follows:

- *The equity shareholders of Raya Foods Private Limited (RFPL) 14 (fourteen) equity shares of Kovilpatti Lakshmi Roller Flour Mills Limited of INR 10 each fully paid up shall be issued for every 10 (ten) equity shares held in RFPL of INR 10 each fully paid up.*

13. ACCOUNTING TREATMENT

13.1. The Learned Counsel for the Applicant Company has stated that the Statutory Auditors of the Applicant Company have examined the Scheme and certified that the Applicant Company has complied with proviso to Section 230 (7) / Section 232 (3) and the Accounting Treatment contained in the proposed Scheme of Amalgamation is in compliance with the Applicable Indian Accounting Standards. The Certificates issued by the Statutory Auditors certifying the Accounting Treatment of



the Transferor Company and Transferee Company are placed at *Annexure 22 & 23* of the Company Petition Typeset.

13.2. Learned Counsel for the Petitioner companies has submitted that no investigation proceedings are pending against the Transferor or Transferee Companies under the provisions of the Companies Act, 1956 or the Companies Act, 2013 and no proceedings against the petitioner companies for oppression or mismanagement have been filed before this Tribunal or erstwhile Company Law Board.

14. OBSERVATIONS OF THIS TRIBUNAL

14.1. After analyzing the Scheme in detail, this Tribunal is of the considered view that the scheme as contemplated amongst the petitioner companies seems to be *prima facie* beneficial to the Company and will not be in any way detrimental to the interest of the shareholders of the Company. In view of the absence of any other objections having been placed on record before this Tribunal and since all the requisite statutory compliances have been fulfilled, this Tribunal sanctions the Scheme of Amalgamation appended at "*Annexure-9*" of the Company Petition typeset filed in CP/CAA/32/CHE/2023 as well as the prayer made therein.

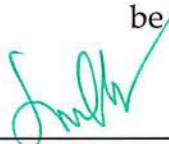


14.2. Notwithstanding the above, if there is any deficiency found or, violation committed qua any enactment, statutory rule or regulation, the sanction granted by this Tribunal will not come in the way of action being taken, albeit, in accordance with law, against the concerned persons, directors and officials of the petitioners.

14.3. While approving the Scheme as above, it is clarified that this order should not be construed as an order in any way granting exemption from payment of stamp duty, taxes or any other charges, if any, payment is due or required in accordance with law or in respect to any permission/compliance with any other requirement which may be specifically required under any law.

15. THIS TRIBUNAL DO FURTHER ORDER:

- (i) That all properties, right and interest of the Transferor Company shall, pursuant to section 232(3) of the Companies Act, 1956 without further act or deed be transferred to and vest in or be deemed to have been transferred and vested in the Transferee Company.
- (ii) That all the liabilities, powers, engagements, obligations and duties of the Transferor Company shall pursuant to Section 232(3) of the Companies Act, 2013 without further act or deed be transferred to the Transferee Company and accordingly the



same become the liabilities and duties of the Transferee Company.

- (iii) That the Appointed date for the scheme shall be **01.04.2022** as mentioned in *Clause 1.3 of Part-I* of the Scheme.
- (iv) The 'Effective date' means the date or last of the dates on which certified copies of the order of the Tribunal sanctioning this Scheme is filed with the Registrar of Companies, Tamil Nadu by both the Transferor Company and the Transferee Company. Any references in this Scheme to the date of "coming into effect of this Scheme" or "upon the Scheme becoming effective" shall mean the Effective Date; as mentioned in *Clause 1.5 of Part-I* of the Scheme.
- (v) That all proceedings now pending by or against the Transferor Company be continued by or against the Transferee Company.
- (vi) That all the employees of the Transferor Company in service on date immediately preceding the date on which the Scheme finally takes effect shall become the employees of the Transferee Company without any break or interruption in their service.
- (vii) That the Transferee Company do without further application allot to such members of the Transferor Company, as have not given such notice of dissent, as is required by *Clause 10 Part II* of the Scheme herein, the shares in the Transferee Company to which they are entitled under the said Scheme.
- (viii) That the Transferee Company shall file the revised Memorandum and Articles of Association with the Registrar of

Companies, Chennai and further make the requisite payments of the differential fee (if any) for the enhancement of authorized capital of the Transferee Company after setting off the fees paid by the Transferor Company.

- (ix) That the Transferor Company and the Transferee Company, shall within thirty days of the date of receipt of this order cause a certified copy of this order to be delivered to the Registrar of Companies for registration and on such certified copy being so delivered, the Transferor Company shall be dissolved without winding up and the Registrar of Companies shall place all documents relating to the Transferor Company registered with him on the file kept by him in relation to all the Transferee Company and the files relating to all the said companies shall be consolidated accordingly.
- (x) That any person or statutory or other authority interested shall be at liberty to apply to the Tribunal in the above matter for any directions that may be necessary.

16. Accordingly, the Company Petitions stands **allowed** on the aforementioned terms.



VENKATARAMAN SUBRAMANIAM
MEMBER (TECHNICAL)



SANJIV JAIN
MEMBER (JUDICIAL)

SriramAnanth.V