

NATIONAL COMPANY LAW TRIBUNAL
NEW DELHI BENCH (COURT-V)
IA-645/ND/2021
IN
Company Petition No. (IB)-2970(ND)2019

Under Section: 33(1) of the Insolvency & Bankruptcy, 2016.

IN THE MATTER OF:

Neha Jain

...Operational Creditor

Versus

Venessa Metals and Alloys Private Limited

...Corporate Debtor

IN THE MATTER OF:

Mr. Ashish Singh,
Resolution Professional
for Venessa Metals and Alloys Private Limited
having its office at 811, Agarwal Millennium Tower -I,
Netaji Subhash Place, Pitampura, New Delhi -110 034

...Applicant/Resolution Professional

Versus

1. Shefali

B-85, New Colony Railway Road
Faridabad Haryana-121001

...Respondent No.1/ Suspended Director

2. Rosy Tandon

H.No. C-10/4 Near Sai Baba Mandir
Krishna Nagar, Gandhi Nagar New Delhi-10051

...Respondent No. 2/Suspended Director

Order pronounced on: 16.11.2022

CORAM:

SH. P.S.N PRASAD, HON'BLE MEMBER (JUDICIAL)
SH. RAHUL BHATNAGAR, HON'BLE MEMBER (TECHNICAL)

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IA 645/ND/2021 in CP No. (IB)-2970 (ND)2019
Neha Jain Vs. Venessa Metals & Alloys Pvt. Ltd.

PRESENT:

For the Applicant/Resolution Professional: Adv. Gajanand Kirodiwal

ORDER

PER SHRI RAHUL BHATNAGAR, MEMBER (T)

This is an application filed by Mr. Ashish Singh, the Resolution Professional of Venessa Metals and Alloys Private Limited (*the Applicant*) under Section 33(1) of the Insolvency and Bankruptcy Code, 2016, (*the Code*) seeking the following main reliefs:

- a) *To allow the present Application;*
 - b) *To pass an order under Section 33(1) of the Code to liquidate the Corporate Debtor;*
 - c) *Pass any other order that this Hon'ble Tribunal may be pleased in the interest of Justice.*
2. This Adjudicating Authority *vide* its order dated 19.02.2020 on a Petition filed by Ms. Neha Jain (*Operational Creditor*) under Section 9 of the Code directed initiation of the Corporate Insolvency Resolution Process (*CIRP*) against M/s Venessa Metals and Alloys Private Limited (*Corporate Debtor*) and appointed Mr. Ashish Singh as the Interim Resolution Professional (*IRP*).
3. In terms of the Regulation 6(1) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, the public announcement was made on 29.02.2020 in Financial Express (English) and Jansatta (Hindi) in New Delhi edition.
4. That only one claim was received by the Applicant till the close of the last date of receipt of claims i.e. 13.03.2022, from the Operational Creditor i.e., from Mrs. Neha Jain on 12.03.2020. Thereafter the Applicant constituted the CoC in terms of Section 21 of the Code on 17.03.2020.

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5. The 1st CoC meeting was held on 28.03.2020 and the appointment of the IRP has been confirmed as the Resolution Professional ('RP') by the Committee of Creditors ('CoC') in the said meeting. The reduction of notice period to call the meeting of CoC was also discussed in the said meeting.
6. That the 2nd CoC meeting was conducted on 06.08.2020 whereby it was resolved to appoint Mr. Munish Aggarwal and Mr. R. Srinivasn as the Registered Valuers for Securities and Financial Asset. That the Applicant also put forward before the CoC, a proposal for publishing the Form G for inviting Expression of Interests ("EoI") from Prospective Resolution Applicants. The said resolution was duly passed by 100% of voting shares by the CoC. The Resolution for Evaluation of Matrix as defined under the Code was placed before the CoC and the same was approved by 100% voting share by the CoC.
7. Thereafter, the Applicant in compliance of the provisions of the Code and IBBI (Insolvency Resolution Process for Corporate Person) Regulation, 2016, published the brief particulars of the invitation of EoI in prescribed form G on 11.08.2020 whereby the prospective resolution applicants were invited to submit their EoI for submission of their resolution plans for the Corporate Debtor by 09.10.2020 but no EOI was received till the last date.
8. That the Applicant had sent numerous reminders and e-mails to the Corporate Debtor, however, no information was furnished by them due to which the Applicant was constrained to file an Application under Section 19(2) read with Section 60(5) of the Code before this Adjudicating Authority on 05.11.2020 bearing C.P No. IB-2970/ND/2019 seeking directions against the Corporate Debtor to co-operate with the Applicant and to furnish the requisite details as requested by the Applicant. The

said application has been disposed of vide order dated 03.12.2021.

9. Further, M/s Lawbar and Associate firm after conducting the forensic/transaction audit of the Corporate Debtor submitted its report dated 10.11.2020 on Specified Transactions of the Corporate Debtor under the provisions of the Code. The Chartered Accountant had concluded the transactions which according to them fell under the purview of Section 43, 45 and 66 of the Code as being undervalued and fraudulent. Thereafter, the Applicant has filed applications under Section 43, Section 45 and Section 66 of the Code before this Adjudicating Authority. The said Applications are pending before this Adjudicating Authority and are next listed on 06.12.2022.
10. That the 5th meeting of the CoC was convened on 25.01.2021 whereby the CoC resolved that the Corporate Debtor shall be liquidated in terms of the provisions of Regulation 39 of the Insolvency Resolution Regulation, 2016. Further the Applicant was appointed as the liquidator by the CoC. The resolution is reproduced below:

ISSUES TO BE VOTED

ITEM NO. - 1: - MATTER ON WHICH VOTING TO BE DONE

To approve the extension of 90 days' period from the Corporate Insolvency Resolution Period

As per Section 12 of the IBC

**12. (1) Subject to the sub-section (2) the corporate insolvency resolution process shall be completed within a period of one hundred and eighty days from the date of admission of the application to initiate such process*

(2) The resolution professional shall file an application to the Adjudicating Authority to extend the period of the corporate insolvency resolution process beyond one hundred and eighty days, if instructed to do so by a resolution passed at a meeting of the committee of creditors by a vote of 1[sixty-six] per cent. of the voting shares.

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(3) On receipt of an application under sub-section (2), if the Adjudicating Authority is satisfied that the subject matter of the case is such that corporate insolvency resolution process cannot be completed within one hundred and eighty days, it may by order extend the duration of such process beyond one hundred and eighty days by such further period as it thinks fit, but not exceeding ninety days:

Provided that any extension of the period of corporate insolvency resolution process under this section shall not be granted more than once.

Provided further that the corporate insolvency resolution process shall mandatorily be completed within a period of three hundred and thirty days from the insolvency commencement date, including any extension of the period of corporate insolvency resolution process granted under this section and the time taken in legal proceedings in relation to such resolution process of the corporate debtor.

Provided also that where the insolvency resolution process of a corporate debtor is pending and has not been completed within the period referred to in the second proviso, such resolution process shall be completed within a period of ninety days from the date of commencement of the Insolvency and Bankruptcy Code (Amendment) Act, 2019.]

The Resolution Professional informed to the member of COC that period of 180 days of CIRP period end on 17th August 2020. However, the period of 5 months was wasted due to lockdown period and non-operations. So it will be need to file application before the Hon^{ble} NCTT New Delhi Bench for order of approval.

After discussion the below mentioned resolution was passed by the assent of the members of COC present virtually having overall voting share of 100% the resolution so passed in the meeting.

“RESOLVE THAT the consent of the members of the COC be and is hereby accorded to the file an application for exclusion of lock down period leading to closure of office of corporate debtor from 25.03.2020 to 31.08.2020 and also period from date of pronouncement of order for commencement of CIRP of Corporate Debtor from 19.02.2020 to 28.02.2020 (date of receipt of order)

“RESOLVE FURTHER THAT the approval for extension of CIRP period by further period 90 days be and hereby allowed.

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“RESOLVE FURTHER THAT the Resolution Professional be and here by authorized to file the necessary application before the Hon’ble NCLT, Delhi for the aforesaid exclusion and extension of CIRP period”

ITEM NO. – 2: - MATTER ON WHICH VOTING TO BE DONE

To approve initiation of Liquidation Process under section 33 of the Insolvency and Bankruptcy Code, 2016 and appointment of Liquidator

The Resolution professional will discuss before the members of committee of creditors that he has not received any resolution plan till date from any of the prospective resolution applicants.

“RESOLVED FURTHER THAT the Corporate Debtor be liquidated as per the provisions contained in Chapter III of the Insolvency and Bankruptcy Code, 2016 and applicable Regulation thereon and that the Hon’ble NCLT be informed of the decision of the of the corporate debtor;

RESOLVED FURTHER THAT the Resolution Professional, Ashish Singh having IP Registration No: IBB/PA-002/IP-N00416/2017-2018/11230 be and is hereby appointed as the Liquidator of the Corporate Debtor.”

RESOLVED FURTHER THAT the proposed Liquidator Ashish Singh, having IP Registration No: IBB/PA-002/IP-N00416/2017-2018/11230 be and is hereby authorized to file with the Hon’ble NCLT, the decision of the Committee of Creditors to liquidate the corporate debtor.

ITEM NO. – 3: - MATTER ON WHICH VOTING TO BE DONE

To approve the best estimates of liquidation costs and the value of the liquid assets available to meet liquidation costs, to approve a plan providing for contribution for meeting the difference between the two, in accordance with the newly approved Regulation 39B of the CIRP Regulations.

The Resolution Professional placing before the Committee of Creditors, the newly inserted provision of Regulation 39B of the CIRP Regulations and discussions on the same, the Committee of Creditors, in continuation of the Resolution No: 02 to liquidate the Corporate Debtor, decides / resolves / estimates as under:

After discussion the following resolution passed in the meeting of COC by 100% voting share

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RESOLVED THAT, in accordance with the provisions contained in sub-regulation (1) of Regulation 39B, the Committee of Creditors, in consultation with the resolution professional, makes a best estimate of the amount required to meet liquidation costs as Rs. 2,90,000/- in the event an order for liquidation is passed under section 33 of IBC, 2016

RESOLVED FURTHER THAT, in accordance with the provisions contained in sub-regulation (2) of Regulation 39B, as the best estimate of the value of liquid assets that can be utilized to meet the liquidation costs be considered as NIL.

RESOLVED FURTHER THAT, in accordance with the provisions contained in sub-regulation (3) of Regulation 39B and in accordance with the decisions aforesaid, the Committee of Creditors hereby approve a plan providing for contribution for meeting Rs.2,90,000/- (Estimated Liquidation cost)

RESOLVED FURTHER THAT, the contributions of Rs.2,90,000/-(Estimated Liquidation cost) thus decided shall be contributed by the financial creditors, being sole operational creditor in accordance with the provisions contained in Regulation 2A of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016.

RESOLVED FURTHER THAT, the contributions that will be made, shall be deposited in a designated escrow account to be opened in a scheduled bank, within seven days of the passing of the liquidation order.

ITEM NO. - 4: - MATTER ON WHICH VOTING TO BE DONE

To approve the assessment of sale as a going concern under clauses (e) or (f) of Regulation 32 of the IBBI (Liquidation Process) Regulations, 2016 (Liquidation Regulations) in accordance with the newly inserted Regulation 39C of the CIRP Regulations and Regulation 32A of the Liquidation Regulation applicable with effect from 25th July, 2019

The Resolution Professional has placed before the Committee of Creditors for consideration the newly inserted provisions of the Regulation 39C of the CIRP Regulations and Regulations 32A of the Liquidation Regulations. The provisions contained in these Regulations are discussed in the meeting of the Committee of Creditors.

As the application of Liquidation is to be filed, the Committee of Creditors stated that a decision as to exploring possibilities of sale under clauses (e) of Regulations 32 of the Liquidation Regulations are to be assessed in that background so that no further loss of time happens towards attempts in exploring sale of corporate debtor as a going concern. Therefore, it is decided to pass the following resolution:

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“RESOLVED THAT, as all the assets and liabilities, which according to its commercial considerations, are identified in accordance with the provisions contained sub-regulation (2) of Regulation 39C of CIRP Regulations, that could to be sold as going concern sale under clause (e) regulation 32 of the Liquidation Regulations, the Liquidator may, where he is of the opinion, and in accordance with Regulation 32A of the Liquidation Regulations, that sale under clause (e) of regulation 32 might maximize the value of the corporate debtor, he shall endeavour to first sell under the said clause, in consultation with the consultation committee.”

ITEM NO. - 5: - MATTER ON WHICH VOTING TO BE DONE

To consider the approval of the Liquidation fee, in accordance with Regulation 39D of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016 during the period of compromise or arrangement under section 230 of the Companies Act, 2013 is considered or during the period of sales, if considered, under clauses (e) or (f) of Regulation 32 of the IBBI (Liquidation Process) Regulations, 2016 (Liquidation Regulations) and also during the remaining period of liquidation

The Resolution Professional was placed before the Committee of Creditors the newly inserted provisions of the Regulation 39D of the CIRP Regulations and discussions on the same, the Committee of Creditors, decides / resolves as under, in consultation with the Resolution Professional:

RESOLVED THAT, in the event of an order of Liquidation passed by the Hon'ble Adjudicating Authority, the Liquidator shall be paid fees as under:

RESOLVED THAT, in the event of sale under clauses (e) of regulation 32 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016, the Liquidator shall be paid the liquidation fee of Rs. 2,00,000/- (Rupees Two Lacs Only).

RESOLVED THAT, during the balance period of liquidation not covered under clause (b) of Regulation 39D, the liquidator shall be paid the liquidation fee as specified in sub-clause (b) Regulation 4 of Liquidation Regulations the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016.

ITEM NO. - 6: - MATTER ON WHICH VOTING TO BE DONE

To ratify/ approve as the case may be the Resolution Process costs in accordance with the provision contained in IBC 2016 and Regulations thereto.

The Resolution Professional placed before the COC for ratification of the costs in accordance with the provision of IBC. After discussion the following resolution passed in the meeting by COC in 100% voting

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RESOLVED THAT the Committee of Creditors of the corporate debtor, VENESSA METALS & ALLOYS PRIVATE LIMITED, be and hereby decided to pay all the expenses, including the fees of resolution professional, incurred by the resolution professional during the CIRP period.

The expenses during the corporate insolvency resolution process period are as below:

Details of expenses	Amount (Rs.)
Fee of Resolution professional from the month of 19.02.2020 to 18.01.2021 @ Rs. 50,000/- per month	Rs. 550,000/-
Miscellaneous expenses	15,531/-
Publication Form A	10,773/-
Publication Form G	14,969/-
Postal Expenses	780/-
Local Conveyance	6500/-
Fee of Valuer-I:- Munish Aggarwal incl. GST	10,000/-
Fee of Valuer-II:- R Srinivasan incl. GST	11,800/-
Fee of Forensic Auditor	177,000/-
Fees of Mr. B.D. Verma, RP of Terrance Alloys Pvt. Ltd. for two months @ Rs. 50,000/- per month	100,000/-
Deposits amount in the account of Mr. B.D Verma, RP of Terrance Alloys Pvt. Ltd	1,30,550/-
Legal Expenses	
Adv. Bandana Kaur Grover – Change of IRP of Terrance Alloys Pvt. Ltd.	25,000/-
Adv. Swarnika Agarwal – Drafting and Filing of Section 19(2) and Section 43. 66 Application	50,000/-
ROC Fees for Annual filing for FY 2018-2019 and 2019-2020 and other requisite forms	15,000/-
Total Expense	11,17,903/-

11. That the Applicant/RP has consented to act as a Liquidator and has also filed his 'written communication' / consent in Form AA to act as Liquidator of the Corporate Debtor as required under Section 34(1) of the IBC, 2016.
12. The Applicant has also filed a copy of the Valuation Reports of the registered valuers. The details of the Liquidation Value and the Fair Value of the Corporate Debtor are as under:

Name of Valuer	Particulars of Property	Fair Value	Liquidation Value
Ramamoorthi Srinivasan	Securities and Financial Assets	1,19,005	1,19,005

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IA 645/ND/2021 in CP No. (IB)-2970 (ND)2019
Neha Jain Vs. Venessa Metals & Alloys Pvt. Ltd.

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Munish Aggarwal	Securities and Financial Assets	1,19,005	1,19,005
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13. The Total Debt of the Corporate Debtor as on CIRP commencement date i.e. 19.02.2020 and as it stands today is as follows:-

S.No.	Name of Operational Creditor	Amount Claimed And Admitted	Voting Share
As on CIRP Commencement Date			
1.	Neha Jain	Principal- Rs. 4,00,000/- Interest- Rs. 22,882/-	100%
As on Date:			
1.	Neha Jain	4,22,882	100%

14. That in view of the aforesaid, as per the instructions of the Committee of Creditors in the 5th CoC meeting, the Applicant has filed the present Application seeking an order to liquidate the Corporate Debtor under Section 33 of the Code as the maximum period provided under Section 12(2) of the Code i.e., 270 days had expired on 28.11.2020 and that no resolution plan has been received by the Applicant.
15. We have considered the submission made by the learned Counsel on behalf of the Applicant/RP and perused the record.
16. During the course of arguments, the Ld. Counsel for the Applicant had submitted that after the completion of the CIRP

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Period and as there are no fixed properties, CoC with 100% majority has proposed for liquidation. We have noticed the liquidation resolution was passed by the CoC on 25.01.2021. We have further noticed that the CIRP Period was extended to 11.01.2021 vide order dated 15.07.2021.

17. In the circumstances, this Bench is inclined to accept the Resolution of the CoC and hereby order Liquidation of the Corporate Debtor.
18. We have noticed that applications u/s 43, 45 and 66 of the Code are pending before this Adjudicating Authority. At this juncture, we would like to refer the relevant clause of Section 35 of the Code which is quoted below:

“35. Powers and duties of liquidator. -

(1) Subject to the directions of the Adjudicating Authority, the liquidator shall have the following powers and duties, namely: -

(k) to institute or defend any suit, prosecution or other legal proceedings, civil or criminal, in the name of on behalf of the corporate debtor;”

On reading of the above, it is evident that the applications u/s 43, 45 and 66 of the Code shall continue after initiation of liquidation and shall be carried on by the Liquidator. Hence, the pendency of these proceedings will not bar the initiation of the liquidation of the Corporate Debtor. Further, it is clear from section 36 (3) (f) of the Code that any assets or their value recovered through proceedings for avoidance of transactions are a part of the liquidation estate.

19. In sequel to the above, **the IA is allowed, ordering Liquidation of the Corporate Debtor, Venessa Metals and Alloys Private Limited** in the manner as laid down in the Chapter III of Part II

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of the Insolvency and Bankruptcy Code, 2016 and in accordance with the relevant Rules and Regulations along with the following directions:

- a) Mr. Ashish Singh, having IBBI Registration No. IBBI registration Number (IBBI/IPA-002/JP-N00416/2017-18/11230), is appointed as Liquidator, who has given his written consent to act as Liquidator in terms of Section 34 (1) of IBC 2016;
- b) The Liquidator, is directed to issue public announcement clearly stating that the Corporate Debtor is under Liquidation in terms of Regulation 12 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016;
- c) The Order of Moratorium passed under Section 14 of the Insolvency and Bankruptcy Code, 2016 shall cease to have its effect and a fresh Moratorium under Section 33(5) of the Insolvency and Bankruptcy Code shall commence;
- d) This Order shall be deemed to be a notice of discharge to the officers, employees and the workmen of the Corporate Debtor as per Section 33(7) of the Insolvency and Bankruptcy Code, 2016;
- e) Liquidator shall follow up and continue to investigate the financial affairs of the Corporate Debtor to determine the undervalued and preferential transactions etc., if any.
- f) The Liquidator shall submit a Preliminary Report to the Adjudicating Authority within seventy-five (75) days from the Liquidation commencement date as per Regulation 13 of the Insolvency and Bankruptcy (Liquidation Process) Regulations, 2016.
- g) **The Registry is directed to communicate a copy of this Order by email to the Operational Creditor, the Corporate Debtor and Liquidator Mr. Ashish Singh at the earliest but not later than seven days from today.**

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- h) A copy of this Order be sent by the Registry and Liquidator to the Registrar of Companies (RoC), NCT of Delhi & Haryana for updating the Master Data. After updating the Master Data, ROC shall send compliance report to the Registrar, NCLT within a period of 30 days;
- i) The Registry and Liquidator are directed to communicate a copy of this Order to the Insolvency and Bankruptcy Board (IBBI) of India for their record.

20. IA-645/ND/2021 filed in IB-2970(ND)/2019 is allowed in the aforesaid terms.

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Member (T)

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Member (J)