

**IN THE NATIONAL COMPANY LAW TRIBUNAL
KOLKATA BENCH (COURT-II)
KOLKATA**

C. A. (CAA) No. 44 /(KB)/2026

*An Application under Sections 230 to 232 of the Companies Act, 2013 read with Companies
(Compromises, Arrangements and Amalgamations) Rules, 2016 and other applicable
provisions*

And

In the matter of:

Bluediamond Tracom Private Limited, (CIN:U51909WB2008PTC124198) a Company incorporated under the provisions of the Companies Act, 1956 having its Registered office at 1, Crooked Lane, Ground Floor, Room No. G2, Esplanade, Kolkata-700069, West Bengal, within the aforesaid jurisdiction;

.....Transferee Company/ Applicant Company No. 1

~ And ~

In the matter of:

Angel Tradecomm Private Limited, (CIN:U52390WB2009PTC133512) a Company incorporated under the provisions of the Companies Act, 1956 having its Registered office at 5, Bentink Street, 2nd Floor Room No. B-7, Lalbazar,Kolkata-700001,West Bengal, within the aforesaid jurisdiction;

.....Transferor Company No. 1/ Applicant Company No. 2

~ And ~

In the matter of:

Duplex Vincom Private Limited, (CIN:U51109WB2008PTC122241) a Company incorporated under the provisions of the Companies Act, 1956 having its Registered office at 1, Crooked Lane, Ground Floor, Room No. G-2, Esplanade,Kolkata-700069,West Bengal, within the aforesaid jurisdiction;

.....Transferor Company No. 2/ Applicant Company No. 3

~ And ~

In the matter of:

Nripati Dealers Private Limited, (CIN:U51909WB2012PTC174982) a Company incorporated under the provisions of the Companies Act, 1956 having its Registered office at Nirmala Niwas, Block ' B' Flat-303, 6/7, Haridas banerjee Lane, Hoara, Howrah-711103,West Bengal, within the aforesaid jurisdiction;

.....Transferor Company No. 3/ Applicant Company No. 4

~ And ~

In the matter of:

Rangan Projects Private Limited, (CIN:U45400WB2012PTC175228) a Company incorporated under the provisions of the Companies Act, 1956 having its Registered office at Nirmalaniwas,Block-B Flat 3036/7 hari das banerjee lane,Hoara, Howrah- 711103,West Bengal, within the aforesaid jurisdiction;

.....Transferor Company No. 4/ Applicant Company No. 5
~ And ~

In the matter of:

Sonata Vanijya Private Limited, (CIN:U51109WB2008PTC123923) a Company incorporated under the provisions of the Companies Act, 1956 having its Registered office at 13a, Dacres Lane, 5th Floor, Room No. 501, Esplanade, Kolkata- 700069,West Bengal, within the aforesaid jurisdiction;

.....Transferor Company No. 5/ Applicant Company No. 6
~ And ~

In the matter of:

Widespread Suppliers Private Limited, (CIN:U51909WB2012PTC175183) a Company incorporated under the provisions of the Companies Act, 1956 having its Registered office at Nirmala Niwas, Block ' B' Flat-303 6/7,Haridas banerjee Lane, Hoara, Howrah-711103,West Bengal, within the aforesaid jurisdiction;

.....Transferor Company No. 6/ Applicant Company No. 7
~ And ~

In the matter of:

ABS Merchant Private Limited, (CIN:U51109WB1998PTC088298) a Company incorporated under the provisions of the Companies Act, 1956 having its Registered office at 6, Dover Lane, 2nd Floor, Flat-2b, Dover Lane, Kolkata- 700029,West Bengal, within the aforesaid jurisdiction;

.....Transferor Company No. 7/ Applicant Company No. 8
~ And ~

In the matter of:

1. Bluediamond Tracom Private Limited
2. Angel Tradecomm Private Limited
3. Duplex Vincom Private Limited
4. Nripati Dealers Private Limited
5. Rangan Projects Private Limited
6. Sonata Vanijya Private Limited
7. Widespread Suppliers Private Limited
8. ABS Merchant Private Limited

.....Applicants

Date of pronouncing the order: 22.05.2026

Coram:

Shri. Labh Singh, Member (Judicial)

Ms. Rekha Kantilal Shah, Member (Technical)

Auhtorised Representative on Record for the Applicant(s):

Mr Shashi Agarwal, Practicing C.A.

Ms Meenakshi Manot, Adv.

O R D E R

Per: Ms. Rekha Kantilal Shah, Member (Technical)

1. The instant application has been filed in the first stage of the proceedings under Section 230(1) read with Section 232(1) of the Companies Act, 2013 (“Act”) for orders and directions with regard to dispensation of meeting of shareholders and creditors as applicable, in connection with the Scheme of Amalgamation relating to amalgamation of Angel Tradecomm Private Limited (“Transferor Company No. 1” or “Angel”), Duplex Vincom Private Limited (“Transferor Company No. 2” or “Duplex”), Nripati Dealers Private Limited (“Transferor Company No. 3” or “Nripati”), Rangan Projects Private Limited (“Transferor Company No. 4” or “Rangan”), Sonata Vanijya Private Limited (“Transferor Company No. 5” or “Sonata”), Widespread Suppliers Private Limited (“Transferor Company No. 6” or “Widespread”) and ABS Merchant Private Limited (“Transferor Company No. 7” or “ABS”) with Bluediamond Tracom Private Limited (“Transferee Company” or “Bluediamond”) pursuant to the provisions of Section 230 to 232 and other applicable provisions of the Companies Act, 2013 is proposed from the Appointed Date, viz 1st Day of April, 2025 in the manner and on the terms and conditions stated in the said Scheme of Amalgamation (“Scheme”). **(Page No. 392-411 of Application).**

2. It is submitted by Ld. counsel appearing for the Applicant(s) submit that the shares of the Applicant No. 1,2,3,4,5,6,7 and 8 are not listed in any stock exchanges. Further, the Applicant(s) have the following classes of shareholders and creditors:-

Sl. No.	Name of Applicant Companies	Equity Shareholders (Nos)	Preference Shareholders (Nos)	Secured Creditors (Nos)	Unsecured Creditors (Nos)
1	Bluediamond Tracom Private Limited	14 Nos (Page No. 434-489 of Application) NOC in Affidavit – 100 %	Nil	Nil	1 Nos (Page No.843-846 of Application) NOC in Affidavit – 100 %
2	Angel Tradecomm Private Limited	11 Nos (Page No. 490-533 of Application) NOC in Affidavit – 100 %	Nil	Nil	Nil
3	Duplex Vincom Private Limited	7 Nos (Page No. 534 - 561 of Application) NOC in Affidavit – 100 %	Nil	Nil	1 Nos (Page No 847-850) NOC in Affidavit – 100 %

4	Nripati Dealers Private Limited	7 Nos (Page No. 562 - 585 of Application) NOC in Affidavit – 100 %	Nil	Nil	Nil
5	Rangan Projects Private Limited	20 Nos (Page No. 586 - 664 of Application) NOC in Affidavit – 100 %	Nil	1 Nos (Paid on 20 th February, 2026) Statutory Certificate Page No. 817- 818)	8 Nos Page No. 851- 882 of Application NOC in Affidavit – 100 %
6	Sonata Vanijya Private Limited	8 Nos (Page No. 665- 696 of Application) NOC in Affidavit – 100 %	Nil	Nil	4 Nos Page No.883- 898 of Application NOC in Affidavit – 100 %
7	Widespread Suppliers Private Limited	7 Nos (Page No. 697- 720 of Application) NOC in Affidavit – 100 %	Nil	Nil	Nil

8	ABS Merchant Private Limited	18 Nos (Page No. 721 - 785 of Application) NOC in Affidavit – 100 %	Nil	Nil	15 Nos (Page No.899-905) NOC in Affidavit – 93%

3. The Scheme was approved unanimously by the respective Board of Directors of the Applicant Companies at their meetings held on 02/02/2026 respectively. **(Page No.412-419 of Application).**

4. The Statutory Auditors of respective Applicant Companies have by their certificates dated 16/03/2026 confirmed that the accounting treatment in the Scheme is in conformity with the accounting standards prescribed under Section 133 of the Companies Act, 2013. **(Page No. 906-922 of Application).**

5. The exchange ratio of shares in consideration of the Amalgamation has been fixed on a fair and reasonable basis and on the basis of the Report thereon of Pranab Kumar Chakrabarty, Registered Valuer. **(Page No. 420-433 of Application).**

6. It is submitted that all Equity Shareholders of the Applicant No. 1 , 2, 3, 4, 5, 6, 7 and 8 and unsecured creditors of Applicant No. 1, 3, 5, 6, and 8 in 100% in value have given their consent to the Scheme by way of affidavits . Directions are sought for dispensing with meetings of the Equity shareholders and unsecured creditor of Applicant Company

(Certificate Page No. 786-804 (Shareholders) Page No. 805-825 (Creditors) of Application)

7. It is submitted that Applicant No. 5 have only 1 (one) Secured creditor, however the said secured creditor have been paid on 20th February, 2026 and it is certified by the Statutory Auditor of the said Applicant No. 5. **(Statutory Certificate Page No. 817-818 of Application).**

8. It is further submitted that unsecured creditor of Applicant Company No. 2, 4, 7 have no unsecured creditor and Applicant No. 1, 2, 3, 4, 6,7 and 8 have no secured creditor.

9. Further, the present Scheme is an arrangement between the Applicant Companies and their respective shareholders as contemplated under section 230(1)(b) of the Companies Act, 2013 as there is no compromise or arrangement with or diminution of liability of any of the Creditors. Networth of all applicant company are positive. **(Page No. 826 - 842 of Application)**

10. Upon perusing the records and documents in the instant proceedings and considering the submissions made on behalf of the Applicants, we allow the instant application and make the following orders:-

Meetings dispensed: Meetings of the Equity Shareholders of the Applicant No. 1, 2, 3, 4, 5, 6, 7 and 8 and unsecured creditors of Applicant No. 1, 3, 5, 6, and 8 are dispensed-with under Section 230(1) read with Section 232(1) of the Act. Meeting of secured creditor of Applicant No. 1, 2, 3, 4, 5, 6, 7, 8 and unsecured creditors of Applicant No. 2, 4, 7 are not required.

9. Notice under Section 230(5) of the Companies Act, 2013 along with all accompanying documents, including a copy of the aforesaid Scheme and statement under the provisions of the Companies Act, 2013 shall be served upon the following Statutory Authorities:-

- a) Regional Director, Eastern Region, Ministry of Corporate Affairs, Kolkata;
- b) Registrar of Companies with whom the Applicant is registered;

- c) Official Liquidator; and
- d) Income Tax Department and Commissioner of Income Tax having jurisdiction over the Applicant;

by sending the same by hand delivery through special messenger or by post and also by email within two weeks from the date of receiving this order. The notice shall specify that representation, if any, should be filed before this Tribunal within 30 days from the date of receipt of the notice with a copy of such representation being simultaneously sent to the Authorised Representative of the said Applicant. 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 Composite Scheme of Arrangement. Such notice shall be sent pursuant to Section 230(5) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Compromises, Arrangements and Arrangement/ Demergers) Rules 2016 in Form No. CAA3 of the said Rules with necessary variations, incorporating the directions herein.

10. The application being Company Application (CAA) No. 44 /(KB)/2026 is disposed of accordingly.

11. The applicants to file an affidavit proving service of notices to all statutory /sectoral authorities and compliance of all the directions contained.

12. Connected Company Petition should be filed within a period of four weeks from the date of issue of this order.

13. Urgent Certified copy of this order, if applied for, be supplied to the parties, subject to compliance with all requisite formalities.

Rekha Kantilal Shah
Member (Technical)

Labh Singh
Member (Judicial)

Order signed, 22nd day of May, 2026

MB(PS)