

IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI
COURT-IV

ITEM No.302
CP(CAA)32/ND/2026

IN THE MATTER OF:

Webmob Software Solutions Private Limited Applicant
And Kiwi Technologies India Private Limited

Under Section 230-232 of the Companies Act, 2013

Order delivered on 19.05.2026

CORAM:

SHRI MAHENDRA KHANDELWAL
HON'BLE MEMBER (JUDICIAL)

SHRI ATUL CHATURVEDI
HON'BLE MEMBER (TECHNICAL)

PRESENT:

For Applicant : Adv. Arnav Sanyal
For the Respondent :

HYBRID HEARING (PHYSICAL & VC)

ORDER

This is the Second Motion Application filed under Section 230-232 of the Companies Act, 2013.

Proceedings under Section 230-232 of the Companies Act, 2013 have been initiated.

Heard the Ld. Counsel of the Petitioner. The first motion petition order was passed on 07.04.2026 in CA(CAA)48/ND/2025. In terms thereof, the meeting of shareholders/creditors were dispensed with

Section 230 (5), Rule 8 and Rule 16 read as follows: -

“230. Power of compromise or make arrangements with creditors and members

*(5) A notice under sub-section (3) along with all the documents in such form as may be prescribed shall also be sent to the Central Government, the income-tax authorities, the Reserve Bank of India, the Securities and Exchange Board, the Registrar, the respective stock exchanges, the Official Liquidator, the Competition Commission of India established under sub-section (1) of section 7 of the Competition Act, 2002, if necessary, and such other sectoral regulators or authorities which are likely to be affected by the compromise or arrangement and shall require that representations, if any, to be made by them **shall be made within a period of thirty days from the date of receipt of such notice, failing which, it shall be presumed that they have no representations to make on the proposals.***

Rule 8

8. Notice to statutory authorities. (1) For the purposes of sub section (5) of section 230 of the Act, the notice shall be in Form No. CAA.3, and shall be accompanied with a copy of the scheme of compromise or arrangement, the explanatory statement and the disclosures mentioned under rule 6, and shall be sent to. (i) the Central Government, the Registrar of Companies, the Income tax authorities, in all cases; (ii) the Reserve Bank of India, the Securities and Exchange Board of India, the Competition Commission of India, and the stock exchanges, as may be applicable; (iii) other sectoral regulators or authorities, as required by Tribunal.

(2) The notice to the authorities mentioned in sub-rule (1) shall be sent forthwith, after the notice is sent to the members or creditors of the company, by registered post or by speed post or by courier or by hand delivery at the office of the authority.

(3) If the authorities referred to under sub-rule (1) desire to make any representation under sub-section (5) of section 230, the same shall be sent to the Tribunal within a period of thirty days from the date of receipt of

such notice and copy of such representation shall simultaneously be sent to the concerned companies and in case no representation is received within the stated period of thirty days by the Tribunal, it shall be presumed that the authorities have no representation to make on the proposed scheme of compromise or arrangement.

Rule 16

16. Date and notice of hearing. -

(1) The Tribunal shall fix a date for the hearing of the petition, and notice of the hearing shall be advertised in the same newspaper in which the notice of the meeting was advertised, or in such other newspaper as the Tribunal may direct, not less than ten days before the date fixed for the hearing.

(2) The notice of the hearing of the petition shall also be served by the Tribunal to the objectors or to their representatives under sub-section (4) of section 230 of the Act and to the Central Government and other authorities who have made representation under rule 8 and have desired to be heard in their representation"

In view of the above, issue notice to the authorities namely Central Government/RD through the Ministry of Corporate Affairs, RoC and Income Tax Department specified in Section 230(5) of Companies Act 2013 read with Rule 8 and Rule 16 of the Companies (Companies Arrangements and Amalgamation) Rules 2016 for submitting their representation, if any. Notice to be served by all modes and affidavit evidencing proof of service be filed within 7 days.

In addition to the service of notice as above,

- (a) Petitioner(s) are directed to take steps for service of notice in Form CAA3 to the Central Government, through the Ministry of Corporate Affairs to

the Jurisdictional Regional Director(s), Ministry of Corporate Affairs, to be sent to the relevant email addresses mentioned in Annexure-I.

- (b) Notice to the concerned RoC to be sent through the appropriate email addresses mentioned in Annexure-II.
- (c) Notice to the concerned Official Liquidator to be sent through the appropriate email addresses mentioned in Annexure-III.
- (d) Notice to the concerned Income Tax Authorities through the appropriate email addresses mentioned in Annexure IV.

Notice is also directed to be published in two prominent and widely circulating daily newspapers one English and one in vernacular namely Business Standard (English) Delhi Edition and Business Standard (Hindi) Delhi Edition in terms of Rule 7 of the Companies (Companies Arrangements and Amalgamation) Rules, 2016 and an affidavit evidencing proof of publication be filed.

All the authorities on receipt of the notice, are directed to file their representation, if any, within 30 days from the date of receipt of the notice. In case, no representation is received, it will be presumed that they have no objection to the proposal.

List the matter on **14.07.2026**.

Sd/-
(ATUL CHATURVEDI)
MEMBER (TECHNICAL)

Sd/-
(MAHENDRA KHANDELWAL)
MEMBER (JUDICIAL)