DIVISION BENCH ITEM NO.101

NATIONAL COMPANY LAW TRIBUNAL
ALLAHABAD BENCH
PRAYAGRAJ

CA No.30/2025, CA No.03/2026 & CA No.11/2026 IN CP (CAA) No.29/ALD/2025 IN CA (CAA) No.24/ALD/2025

CORAM:

1. **SHRI PRAVEEN GUPTA,**
   HON'BLE MEMBER (JUDICIAL)
2. **SHRI ASHISH VERMA,**
   HON'BLE MEMBER (TECHNICAL)

Date of Order: 21st May, 2026

Attendance-Cum-Order Sheet of the Hearing.

NAME OF THE COMPANY	**BSBK ENGINEERS PRIVATE LIMITED WITH MACAWBER BEEKAY PRIVATE LIMITED**
UNDER SECTION	**230/232 OF COMPANIES ACT 2013**

COUNSEL APPEARED THROUGH PHYSICAL/ VIRTUAL HEARING:

Sh. Rajeev Kumar with Sh. Shivam Shukla & Ms. Anukanksha Singh, Advs. *: For the Petitioner Companies*

Sh. Mohd. Akhtar, STA *: For the O.L. Alld./RD(NR)*

Sh. Amit Mahajan, Sr. S.C. *: For the I.T. Deptt.*

ORDER

CA No.03/2026

1. This application has been filed for rectification of the order dated 21.08.2025 passed in the first motion application i.e. CA (CAA) No.24/ALD/2025 with the following prayers :-

(i) Correct the typographical / clerical errors crept in Para 6, 10, 11, 13, 20 and 22 of the Order dated 21.08.2025, as detailed in paragraphs 5, 7, 9, 11, 13 and 15 of the present application, including, where appropriate, replacement of references to "Scheme of Amalgamation" with "Scheme of Arrangement".

(ii) Pass such other further order or orders as this Hon'ble court may deem fit and proper in the facts and circumstances of the present case.

" This order is issued in correction/rectification of the order dated 21.08.2025 in CA(CAA) no.24/ALD/2025 (First Motion application) due to clerical/typographical error, in terms of Rule 154(1) of the National Company Law Tribunal Rules, 2016".

-Sd- -Sd-

2. The following rectifications in the order dated 21.08.2025 have been carried out after considering the prayers made in the Rectification Application, as discussed below :-

Prayer No.1

3. Ld. Counsel representing the Applicant Companies submits that the incorporation date of Resulting Company mentioned in Para 6 of the order is not correct. The Resulting Company was incorporated on 13.02.2012, as evidenced by its Certificate of Incorporation issued by the Registrar of Companies, NCT of Delhi and Haryana, bearing CIN: U29292DL2012PTC231405 (subsequently changed to U29292UP2012PTC069644 upon shift of registered office). Therefore, '13.02.2011' in the above para of the order to read as '13.02.2012'.

Rectification No.1

In view of the above prayer, in para 6 at page no. 5 of the aforesaid order, '13.02.2011' be read as '13.02.2012'.

Prayer No.2

4. Ld. Counsel representing the Applicant Companies submits that the reference to a "Scheme of Amalgamation" in paragraph 10, paragraph 13 and paragraph 20 of the Order is incorrect. The Scheme is a Scheme of Arrangement, being in the nature of a demerger, as clearly stated in the First Motion Application filed on 13.07.2025. Therefore 'Scheme of Amalgamation' in the above paras of the order to read as 'Scheme of Arrangement'.

Rectification No.2

In view of the above prayer, in paragraphs 10, 13 and 20 of the aforesaid order, "Scheme of Amalgamation" be read as "Scheme of Arrangement".

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-Sd- -Sd-

Prayer No.3

5. Ld. Counsel representing the Applicant Companies submits that the date of the Audited Financial Statements mentioned in paragraph 11 of the Order is incorrect. The Audited Financial Statements filed along with the First Motion Application are as at 31.03.2025. Therefore '31.05.2025' in the above para of the order to read as '31.03.2025'.

Rectification No.3

In view of the above prayer, in para 11 at page no. 7 of the aforesaid order, '31.05.2025' be read as '31.03.2025'.

Prayer No.4

6. Ld. Counsel representing the Applicant Companies submits that the references in paragraph 22 of the Order are erroneous and require corrections as under:

a. In sub-paragraph I (c), the expression "all the Shareholders" ought to be corrected to "all the Unsecured Creditors" of the Applicant Demerged Company, in line with the relief sought and the affidavits filed in the First Motion Application.

b. In sub-paragraph II (b), the reference to "Secured Creditors of the Applicant Demerged Company" ought to be corrected to "Secured Creditors of the Applicant Resulting Company", and the expression "all the Shareholders" ought to be corrected to "all the Secured Creditors" of the Applicant Resulting Company.

Rectification No.4

In view of the above prayers:

a. In para 22 sub-paragraph I (c) at page no. 15 of the aforesaid order, the expression "all the Shareholders" 'be read as "all the Unsecured Creditors".

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-Sd- -Sd-

b. In para 22 sub-paragraph II (b) at page no. 15 of the aforesaid order, the expression "Secured Creditors of the Applicant Demerged Company" ought to be read as "Secured Creditors of the Applicant Resulting Company", and the expression "all the Shareholders" ought to be read as “all the secured creditors”.

7. We therefore allow the present CA No.03/2026 with the modifications/ rectifications as discussed hereinabove and direct that this order making such rectifications/ modifications be read as part and parcel of the order dated 21.08.2025 already passed. The remaining part of the order would remain intact.

8. Accordingly, CA No.03/2026 stands disposed off.

CA No.30/2025

1. This application has been filed for condonation of delay of two days in filing the second motion petition as the first motion order was passed on 21st August, 2025.

2. Let the notices be issued to the ROC as well as to the Income Tax Department.

3. Ld. Counsel representing the Income Tax Department as well as the Ld. Representative on behalf of the Official Liquidator raises no objection to the CA No.30/2025, whereby the delay condonation has been sought for a period of two days in filing the second motion petition.

4. In view of the averments made in application as well as the submissions made by the Ld. Counsel representing the applicant and the submissions made by the Ld. Counsel representing the Income Tax Department as well as the authorised representative of the Official Liquidator, the present application is allowed and delay in filing the second motion petition of two days is also condoned.

5. Accordingly, CA No.30/2025 stands disposed off.

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-Sd- -Sd-

1. It is pointed out by the Ld. Counsel representing the petitioner that the report on behalf of the Income Tax Department has been filed for the demerged company and the report for the resulting company is still awaited. Ld. Counsel representing the Income Tax Department seeks another opportunity of 10 days to file the report, let the same be done as prayed for with an advance copy to be supplied to the other side.

2. Ld. Authorized Representative on behalf of the RD states that the revised RD report has also since then been filed and copy supplied to the other side.

3. Ld. Counsel representing the petitioner states that he is not in the receipt of the copy of the revised report of the RD, let the same be supplied within a period of three days on the email-ID to be shared in the chat box.

4. Let there be any response / under taking to be filed by the petitioners in the context of the revised RD report, be also filed within a period of 10 days.

5. Let the matter be adjourned for further hearing on 9th July, 2026.

-Sd-
(Ashish Verma)
Member (Technical)

-Sd-
(Praveen Gupta)
Member (Judicial)

21st May, 2026

Shubhangi Singh
(Stenographer)

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