

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

CA (CAA) No. 42/KB/2026

Application under section 230 read with section 232 of the Companies Act, 2013, read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, and other applicable provisions of law.

In the Matter of:

A Scheme of Amalgamation of (First Motion):

In the matter of:

Amuse Goods Private Limited (CIN: U51109WB2005PTC105022), a Private company incorporated on 30-August-2005 under the provisions of the Companies Act, 1956, having its registered office at 27, Brabourne Road, Narayani Building, 6th Floor, Room No -601, Kolkata- 700001, West Bengal, India.

.....Transferor Company No.1/ Applicant Company No. 1/ AGPL

And

Empire Vyapaar Private Limited (CIN: U51109WB2006PTC111284), a Private company incorporated on 24-August-2006 under the provisions of the Companies Act, 1956, having its registered office at C/o, Shiv Ratan Barasia, Narayani Building, 6th Floor, Room No 601, 27 Brabourne Road, Kolkata- 700001, West Bengal, India.

.....Transferor Company No.2/ Applicant Company No. 2/ EVPL

And

Event Trading Private Limited (CIN: U51909WB2007PTC119171), a Private company incorporated on 04-October-2007 under the provisions of the Companies Act, 1956, having its registered office at 14, Kshirod Chandra Ghosh Road, 2nd Floor, Gokul Apartment, Block-A, Flat-2B, Howrah- 711106, West Bengal, India.

.....Transferor Company No.3/ Applicant Company No. 3/ ETPL

And

Linbert Merchandising Private Limited (CIN: U51109WB2006PTC109164), a Private company incorporated on 08-May-2006 under the provisions of the Companies Act, 1956,

having its registered office at 27, Brabone Road, 6th Floor, Room No 601, Kolkata- 700001, West Bengal, India.

.....Transferor Company No.4/ Applicant Company No. 4/ LMPL

And

Mathura Merchandising Private Limited (CIN: U51109WB2007PTC119169), a Private company incorporated on 04-October-2007 under the provisions of the Companies Act, 1956, having its registered office at Narayani Building, 27 Braboune Road, 6th Floor, Kolkata-700001, West Bengal, India.

.....Transferor Company No.5/ Applicant Company No. 5/ MMPL

And

Top Class Logistics Private Limited (CIN: U63090WB2010PTC152505), a Private company incorporated on 23-August-2010 under the provisions of the Companies Act, 1956, having its registered office at 27, Brabourne Road, Narayani Building, 6th Floor, Room No. 601, Kolkata-700001, West Bengal, India.

.....Transferor Company No.6/ Applicant Company No. 6/ TCLPL

And

Planner Merchandising Private Limited (CIN: U51109WB2007PTC112661) a Private company incorporated on 18-January-2007 under the provisions of the Companies Act, 1956, having its registered office at 27, Braboune Road, 6th Floor, Room No - 601, Kolkata-700001, West Bengal, India.

.....Transferee Company / Applicant Company No 7/ PMPL

And

In the matter of:

1. Amuse Goods Private Limited
2. Empire Vyapaar Private Limited
3. Event Trading Private Limited
4. Linbert Merchandising Private Limited
5. Mathura Merchandising Private Limited
6. Top Class Logistics Private Limited
7. Planner Merchandising Private Limited

..... Applicants

Date of pronouncing the order: 22.05.2026

Coram:

Shri. Labh Singh, Member (Judicial)

Ms. Rekha Kantilal Shah, Member (Technical)

Ld. Counsel(s) on Record appeared Physically/ through Video Conferencing:

Ms. Swati Bajaj, FCS] For Applicant Companies

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 meetings of shareholders and creditors in connection with the Scheme of Amalgamation of Amuse Goods Private Limited, Empire Vyapaar Private Limited, Event Trading Private Limited, Linbert Merchandising Private Limited, Mathura Merchandising Private Limited, Top Class Logistics Private Limited, (hereinafter referred to as “the Transferor Companies”) under Section 230(1)/ Section 232 of the Companies Act, 2013 (“Act”) read with Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 (“Companies (CAA) Rules, 2016”) in relation to the proposed Scheme of Amalgamation of the Transferor Companies with Planner Merchandising Private Limited (hereinafter referred to as “the Transferee Company”) (collectively referred to as “Applicant Companies”) whereby and whereunder the Transferor Companies are proposed to be amalgamated with the Transferee Company from the Appointed Date, viz 01-April-2025, in the manner and on the terms and conditions stated in the said Scheme of Amalgamation (“Scheme”). The aforesaid Scheme is annexed to the application as **Annexure “H” in VOL IV at Page No 506-524**

2. It is submitted by Ld. Counsel(s) appearing for the Applicant(s) that the that the Board of Directors of Applicant Companies have at their respective meetings held on **09-February-2026** passed resolution adopting the proposed Scheme of Amalgamation. Copies of the Board Resolutions of all the applicant companies are annexed to the Company Application marked – **Annexure “I(Colly)” in VOL IV at Page No 525-538**
3. It is submitted by Ld. Counsel appearing for the Applicants that the Valuation Report recommending the Swap Ratio has been prepared by Manish Gadia, having IBBI Registration No. IBBI/RV/06/2019/11646, Registered Valuer. A copy of the said Report is annexed to the Company Application marked– **Annexure “K” in VOL IV at Page No 553-577.**
4. It is submitted by Ld. Counsel appearing for the Applicant(s) that none of the Applicant Companies involved in the Scheme are NBFC Companies.
5. It is submitted by Ld. Counsel appearing for the Applicants(s) that the statutory auditors of the Applicant Companies have all by their certificate dated **25-February 2026**, have confirmed that the Accounting Treatment proposed in the Scheme of Amalgamation is in conformity with the Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 and Rules made thereunder. A copy of the Certificate issued by Statutory Auditor of the Applicant Companies are annexed to the Company Application marked– **Annexure “J(Colly)” in VOL IV at Page No 539-552.**
6. It is submitted by Ld. Counsel appearing for the Applicant that the shares of none of the Applicant Companies are listed in any of the Stock Exchange. Further the Applicants have the following classes of shareholders and creditors:

Sl.No.	Name of the Applicant Company	Equity Shh	Secured Creditor	Unsecured Creditor
1.	Amuse Goods Private Limited	4 (four)	Nil	Nil
2.	Empire Vyapaar Private Limited	6 (six)	Nil	Nil

Sl.No.	Name of the Applicant Company	Equity Shh	Secured Creditor	Unsecured Creditor
3.	Event Trading Private Limited	2 (two)	Nil	Nil
4.	Linbert Merchandising Private Limited	4 (four)	Nil	Nil
5.	Mathura Merchandising Private Limited	3 (three)	Nil	Nil
6.	Top Class Logistics Private Limited	3 (three)	Nil	Nil
7.	Planner Merchandising Private Limited	4 (four)	1 (one)	Nil

7. It is submitted by Ld. counsel appearing for the Applicant(s) that, the Auditors Certificate, the Affidavit of Consents, the calculation of percentage of consents are as below.

Particulars	Nos	% of Consent	Annexure	Auditors Certificate Page No.	Affidavit of Consent Page No.
Equity Shareholders					
Applicant Company No. 1	4 (four)	100	A6	110-111	
			A6A		112-124
Applicant Company No. 2	6 (six)	100	B6	172-173	
			B6A		174-194
Applicant Company No. 3	2 (two)	100	C6	243-244	
			C6A		245-250
Applicant Company No. 4	4 (four)	100	D6	298-299	
			D6A		300-313
Applicant Company No. 5	3 (three)	100	E6	359-360	
			E6A		361-370
Applicant Company No. 6	3 (three)	100	F6	423-424	
			F6A		425-435

Particulars	Nos	% of Consent	Annexure	Auditors Certificate Page No.	Affidavit of Consent Page No.
Applicant Company No. 7	4 (four)	100	G6	491-492	
			G6A		493-505
Secured Creditors					
Applicant Company No. 1	Nil	N.A.	A5	109	N.A.
Applicant Company No. 2	Nil	N.A.	B5	171	N.A.
Applicant Company No. 3	Nil	N.A.	C5	242	N.A.
Applicant Company No. 4	Nil	N.A.	D5	297	N.A.
Applicant Company No. 5	Nil	N.A.	E5	358	N.A.
Applicant Company No. 6	Nil	N.A.	F5	422	N.A.
Applicant Company No. 7	1 (one)	100	G5	483-484	
			G5A		485-490
Unsecured Creditors					
Applicant Company No. 1	Nil	N.A.	A5	109	N.A.
Applicant Company No. 2	Nil	N.A.	B5	171	N.A.
Applicant Company No. 3	Nil	N.A.	C5	242	N.A.
Applicant Company No. 4	Nil	N.A.	D5	297	N.A.
Applicant Company No. 5	Nil	N.A.	E5	358	N.A.
Applicant Company No. 6	Nil	N.A.	F5	422	N.A.
Applicant Company No. 7	Nil	N.A.	G5	483-484	N.A.

8. Directions are sought accordingly for dispensing with meetings of the classes of Equity shareholders of all Applicant Companies and Secured creditor of Applicant Company No. 7 who have already given their consent to the Scheme.
9. Upon perusing the records and documents in the instant proceedings and considering the submissions made on behalf of the Applicant(s), we allow the instant application and make the following orders:-

a. Meetings dispensed:

Equity Shareholders

Meeting of Equity Shareholders of the Applicant Companies for considering the Scheme are dispensed with in view of shareholder representing 100% in value of shares of Applicant Companies having respectively given their consent to the Scheme by way of affidavits.

Secured Creditors

Meeting of Secured Creditors of Applicant No. 7 for considering the Scheme are dispensed with in view of consent by 100% in value of Secured Creditors of Applicant No. 7 having respectively given their consent to the Scheme by way of affidavits.

Unsecured Creditors

Meeting of Unsecured Creditors of all the Applicant Companies for considering the Scheme are dispensed with in view of NIL Unsecured Creditors in all the Applicant Companies

b. No requirement of Meetings

Secured Creditors

No requirement of Meeting of Secured Creditors of Applicant Company(ies) No 1-6 – NIL Creditors duly verified by auditor's certificate.

Unsecured Creditors

No requirement of Meeting of Unsecured Creditors of Applicant Company(ies) No 1-7– NIL Creditors duly verified by auditor's certificate.

c. Meetings to be held

No meetings are required to be held.

10. 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 also be served on the
- a. Regional Director, Eastern Region, Ministry of Corporate Affairs, Kolkata;

- b. Registrar of Companies with whom the Applicant(s) are registered;
- c. Official Liquidator;
- d. Income Tax Department having jurisdiction over the Applicant(s);
- e. Other sectoral authorities that may be affected by the scheme.

These notices shall be sent by hand delivery through special messenger against a stamped receipt or by Speed post or 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 Advocate of the said Applicant(s). 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 Scheme of Amalgamation. 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 Amalgamations) Rules 2016 in Form No. CAA3 of the said Rules with necessary variations, incorporating the directions herein.

- 11. The Applicant(s) to file an affidavit proving service of notices to all statutory/sectoral authorities and compliance of all directions contained herein within two weeks after such services.
- 12. The CA(CAA) No. 42/KB/2026 is disposed of accordingly.
- 13. Certified copies 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)