

**IN THE NATIONAL COMPANY LAW TRIBUNAL
KOLKATA BENCH, COURT NO. 1
CA (CAA) No. 69/ KB /2026**

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

IN THE MATTER OF:

A Scheme of Arrangement of (First Motion)

IN THE MATTER OF:

1. **MAHAMANI MULTIMEDIA PRIVATE LIMITED**, (CIN: U74300WB2005PTC104121) a company incorporated under the Companies Act, 1956; and having its registered office at Divine Bliss, Judge Road, Alipore, Flat No- 5B 5th Floor, Southern Tower, Ward No-74, P, S-Alipore, Kolkata- 700027, in the state of West Bengal, within aforesaid Jurisdiction.

...APPLICANT NO. 1/TRANSFEROR COMPANY NO. 1

AND

2. **DAYANIDHI COMMOALES PRIVATE LIMITED**, (CIN: U51109WB2005PTC101740) a company incorporated under the Companies Act, 1956; and having its registered office at Divine Bliss, Judge Road, Alipore, Flat No- 5B 5th Floor, Southern Tower, Ward No-74, P, S-Alipore, Kolkata- 700027, in the state of West Bengal, within aforesaid Jurisdiction.

...APPLICANT NO. 2/TRANSFEROR COMPANY NO. 2

AND

3. **WONDER DEALCOM PRIVATE LIMITED,** (CIN: U52190WB2009PTC136589) a company incorporated under The Companies Act, 1956; and having its registered office at 59 Dum Dum Road, Kolkata- 700074, in the State of West Bengal, within aforesaid Jurisdiction.

...APPLICANT NO. 3/TRANSFeree COMPANY

In the Matter of:

- 1) **MAHAMANI MULTIMEDIA PRIVATE LIMITED.**
- 2) **DAYANIDHI COMMOALES PRIVATE LIMITED.**
- 3) **WONDER DEALCOM PRIVATE LIMITED.**

..... APPLICANTS.

Date of pronouncing the order: 02.07.2026

Coram:

Smt. Bidisha Banerjee: Hon'ble Member (Judicial)
Ms. Rekha Kantilal Shah: Hon'ble Member (Technical)

Appearances (via Hybrid Mode):

Mr. Patita Paban Bishwal, Adv.] For the Applicants

ORDER

Per: Rekha Kantilal Shah, Member Technical

1. The Court convened through hybrid mode.
2. 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 the meetings of Equity Shareholders, Secured Creditors and Unsecured Creditors of all the Applicant Companies, in connection with the Scheme of Amalgamation of MAHAMANI MULTIMEDIA PRIVATE LIMITED, DAYANIDHI COMMOSALES PRIVATE LIMITED, being the Applicants No. 1 and 2/ Transferor Companies No. 1 and 2, respectively, with WONDER DEALCOM PRIVATE LIMITED being the Applicant No. 3 /Transferee Company and their respective shareholders, whereby and whereunder the Transferor Companies are proposed to be amalgamated with the Transferee Company from the Appointed Date, i.e. 01.04.2025 in the manner and on the terms and conditions stated in the said Scheme of Amalgamation (hereinafter referred as “Scheme”). The Copy of the Scheme of Amalgamation is annexed to the Company Application being Annexure – A-7 at page 137-159 of Vol-II.

- 3.** All the Transferor Companies and Transferee Company have their respective registered office in the State of West Bengal and are hence under the jurisdiction of this Tribunal.

- 4.** It is submitted by Ld. counsel appearing for the Applicant(s) that the Board of Directors of the Applicant Companies have at their respective meeting held on 24th March, 2026 have passed resolution adopting the proposed Scheme of Amalgamation. A copy of the Resolution passed by the Board of Directors of the Applicant Companies are all collectively annexed to the Company Application being Annexure – A-8 at page 160-162 of Vol-II.

- 5.** It is submitted by Ld. counsel appearing for the Applicant(s) that the Valuation Report dated 31st March, 2025 recommending the Share Exchange Ratio has been prepared by CA Madhumita Karar, IBBI

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Registered Valuer. A copy of the said Report is annexed to the Company Application being Annexure – A-13 at page 262-276 of Vol-II.

- 6.** It is submitted by Ld. counsel appearing for the Applicant(s) that the statutory auditors of the Applicant Companies have all by their certificate dated 19th March, 2026 confirmed that the Accounting Treatment proposed in the Scheme of Arrangement is in conformity with the Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 and Rules made there under. A copy of the said Certificate issued by Statutory Auditor of the Applicant Companies are all collectively annexed to the Company Application being Annexure – A-14 at page 277-279 of Vol-II.
- 7.** It is submitted by Ld. Counsel appearing for the Applicants that the shares of the Applicant Company are not listed on the any of stock exchanges. Further, the Applicant Companies have the following classes of Shareholders and Creditors: -

a) Equity Shareholders as on 31.12.2025:-

Sl. No.	Company	Equity Shareholders as on 31.03.2025	Auditors Certificate	Consent from Shareholders	Percentage
1.	MAHAMANI MULTIMEDIA PRIVATE LIMITED (Transferor Company No.1)	2	A-10 (Vol-II) Pg No. 184-185	A-9 (Vol –II) Pg No. 163-167	100%

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2.	DAYANIDHI COMMO S PRIVATE LIMITED (Transferor Company No.2)	2	A-10 (Vol-II) Pg No. 186-187	A-9 (Vol -II) Pg No. 168-172	100%
	WONDER DEALCOM PRIVATE LIMITED (Transferee Company)	4	A-10 (Vol-II) Pg No. 188-189	A-9 (Vol -II) Pg No. 173-183	100%

b) Unsecured Creditors as on 10.03.2026:-

Sl. No.	Company	Unsecured Creditors as on 10.03.202 6	Auditors Certifica te	Consent from Unsecur d Creditors	Percent age
1.	MAHAMANI MULTIMED IA PRIVATE LIMITED (Transferor Company No.1)	1	A-12 (Vol-II) Pg No. 256-257	A-11 (Vol-II) Pg No. 190-192	100%

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2.	DAYANIDHI I COMMOSALES PRIVATE LIMITED (Transferor Company No.2)	2	A-12 (Vol-II) Pg No. 258-259	A-11 (Vol-II) Pg No. 193-197	100%
3.	WONDER DEALCOM PRIVATE LIMITED (Transferee Company)	22	A-12 (Vol-II) Pg No. 260-261	A-11 (Vol-II) Pg No. 198-255	100%

- 8.** It is further submitted that Applicant companies have no Secured Creditors and therefore requirement of convening and holding of meetings of Secured Creditors of the Applicant companies does not arise.
- 9.** Directions is sought accordingly for dispensing with meetings of the shareholders of the Transferor Companies and Transferee Company namely M/s MAHAMANI MULTIMEDIA PRIVATE LIMITED, DAYANIDHI COMMOSALES PRIVATE LIMITED and M/s WONDER DEALCOM PRIVATE LIMITED respectively who have already given their consent to the Scheme.
- 10.** Directions are also sought accordingly for dispensing with meetings of the Secured Creditors of the Transferee and Transferor Company in view of NIL Secured Creditors verified by auditor's certificate.

11. Directions are also sought accordingly for dispensing with meetings of the Unsecured Creditors of the Transferee and Transferor Company who have already given their consent to the Scheme.

12. 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: -

- a) **Meetings dispensed:** Meetings of the Equity Shareholders of all Applicant Companies are dispensed with under Section 230(1) read with Section 232(1) of the Act, in view of consents given by all the Equity Shareholders.

Meetings of the Unsecured Creditors of all Applicant Companies are dispensed with under Section 230(1) read with Section 232(1) of the Act, in view of consents given by all the Unsecured Creditors.

Meeting of the Secured Creditors of Applicant Companies are not required to be held in view of NIL Secured Creditors.

- b) **Meetings to be held | Date and Times:** No meeting is required to be convened.

- c) To serve a 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 Regional Director, Eastern Region, Registrar of Companies Kolkata with whom the Applicant(s) are registered; Official Liquidator; and Income Tax Department having jurisdiction over the Applicant(s), by sending the same by hand delivery through special messenger or registered post or by 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

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the Authorised Representative of the said Applicant Companies. 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.

- d) The Applicant Companies shall file an affidavit of service, to report to this Tribunal that the directions regarding the issuance of notices have been duly complied with.

13. The Company Application (CAA) No. 69/KB/2026 is disposed of accordingly.

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

**Rekha Kantilal Shah
Member (Technical)**

**Bidisha Banerjee
Member (Judicial)**

Signed on 02.07.2026

NKS(LRA)