

# NATIONAL COMPANY LAW TRIBUNAL KOCHI BENCH

**CORAM:**  
**SHRI VINAY GOEL, HON'BLE MEMBER (JUDICIAL)**  
**SHRI RAVICHANDRAN RAMASAMY, HON'BLE MEMBER (TECHNICAL)**

PETITION No./IA No.	IA(C/ACT)/134/KOB/2026 in CP(CAA)/1/KOB/2026
SECTION	RULE 11 NCLT
NAME OF PARTIES	OFFICIAL LIQUIDATOR, HIGH COURT OF KERALA V/S BHIMA BOUTIQUE PRIVATE LIMITED & BHIMA JEWELS KOCHI PRIVATE LIMITED & BHIMA JEWELS PRIVATE LIMITED & THEIR RESPECTIVE SHAREHOLDERS AND CREDITORS
PETITIONERS ADVOCATE/ PROFESSIONAL	OFFICIAL LIQUIDATOR
RESPONDENTS ADVOCATE/ PROFESSIONAL	CA RAJASEKHARAN

09 JUNE 2026

## O R D E R

**IA(C/ACT)/134/KOB/2026 in CP(CAA)/1/KOB/2026**

This application has been filed by the Official Liquidator seeking the following

reliefs: -

- i) *Permit the Official Liquidator to engage the services of Sri K.P. Paulson, Paulson & Company, Chartered Accountants, 37/2830, Main Road, Desabhimani Junction, Kaloor, Kochi 682 017, a Chartered Accountant firm from the Panel of Chartered Accountants maintained by the Official Liquidator for taking up the scrutiny of the books of accounts, statutory registers and other relevant records and papers relating to the Transferor Companies viz. M/s. Bhima Boutique Private Limited (Transferor Company 1), M/s. Bhima Jewels Kochi Private Limited (Transferor Company 2);*
- ii) *Direct the Transferor Companies to pay the fees of Rs. 45,000/- plus GST directly to the Chartered Accountant for the scrutiny of the books of accounts, statutory registers and other relevant records and papers;*
- iii) *Pass such other and further orders-as this Hon'ble Tribunal may deem fit and proper in the interest of justice.*

The Applicant/Official Liquidator, Mr. Arjun C is present in person through virtual mode.

This Application has been filed by the Official Liquidator, High Court of Kerala, seeking permission to engage a Chartered Accountant from the panel maintained by the Official Liquidator for scrutinizing the books of accounts and other records of the Transferor Companies in connection with the Scheme of Amalgamation pending before this Tribunal.

Heard the Applicant and perused the averments made in the Application and the documents placed on record.

Having considered the averments made in the Application and the submissions of the Applicant, this Tribunal is satisfied that sufficient grounds exist for granting the reliefs sought.

Accordingly, the Official Liquidator is permitted to engage the services of **Sri K.P. Paulson, Paulson & Company, Chartered Accountants**, from the panel maintained by the Official Liquidator for carrying out the scrutiny of the books of accounts and other relevant records of the Transferor Companies. The fees of Rs.45,000/- plus applicable GST shall be borne and paid by the Transferor Companies.

In view thereof this application stands **allowed and disposed of**.

**Sd/-**  
**RAVICHANDRAN RAMASAMY**  
**MEMBER (TECHNICAL)**

**Sd/-**  
**VINAY GOEL**  
**MEMBER (JUDICIAL)**