

IN THE NATIONAL COMPANY LAW TRIBUNAL

DIVISION BENCH, KOLKATA

COURT NO II

Company Application C.A.(CAA) No. 36 /KB / 2026

An application under Sections 60 to 62 of LIMITED LIABILITY PARTNERSHIP ACT, 2008 read with Limited Liability Partnership (Compromises, Arrangements or Reconstruction) Rules, 2009;

In the matter of:

A Scheme of Amalgamation (First Motion):

-And-

In the matter of:

AKASHGAMINI VANIJYA LLP, an LLP incorporated under the Limited Liability Partnership Act, 2008(LLPIN: AAR-9816) incorporated on 19th February, 2020 and having its Registered Office at 67/68, BANGUR AVENUE BLOCK A, 1ST FLOOR, KOLKATA-700055 in the State of West Bengal within the aforesaid jurisdiction;

...TRANSFEROR LLP NO.1 / APPLICANT NO. 1

-And-

In the Matter of:

SANSKAR VINTRADE LLP, an LLP incorporated under the Limited Liability Partnership Act, 2008 (LLPIN: AAW-4018) incorporated on 19th March, 2021 and having its Registered Office at 67/68, BANGUR AVENUE BLOCK A, KOLKATA - 700055 in the State of West Bengal within the aforesaid jurisdiction;

....TRANSFEROR LLP NO.2 / APPLICANT NO.2

-And-

In the Matter of:

ZIKOMO VANIJYALLP, an LLP incorporated under the Limited Liability Partnership Act, 2008 (LLPIN: AAS-0979) incorporated on 28th February, 2020 and having its Registered Office at 67/68, BANGUR AVENUE BLOCK A, KOLKATA - 700055 in the State of West Bengal within the aforesaid jurisdiction;

...TRANSFEROR LLP NO.3 / APPLICANT NO. 3

-And-

In the Matter of:

ASTHA TOWER LLP, an LLP incorporated under the Limited Liability Partnership Act, 2008 (LLPIN: AAS-2138) incorporated on 13th March, 2020 and having its Registered Office at 67/68, BANGUR AVENUE BLOCK A, KOLKATA - 700055 in the State of West Bengal within the aforesaid jurisdiction;

....TRANSFeree LLP/ APPLICANT NO 4

-And-

In the Matter of:

1. **AKASHGAMINI VANIJYA LLP;**
2. **SANSKAR VINTRADE LLP;**
3. **ZIKOMO VANIJYALLP;**
4. **ASTHA TOWER LLP;**

... APPLICANTS

Date of Pronouncement: 09/07/2026

Coram:

Shri Labh Singh	: Member (Judicial)
Ms.Rekha Kantilal Shah	: Member (Technical)

Counsel on Record for the Petitioners:

Ms.Manju Bhuteria,Sr. Adv.	] For the Applicants
Ms.Aisha Amin,Adv.	]

O R D E R

Per: Labh Singh, Member (Judicial)

1. Heard Ld.Sr.Counsel for the Applicants
2. The instant application has been filed in the first stage of the proceedings under Section 60-62 of the Limited Liability Partnership Act, 2008 ("the Act") read with the Limited Liability Partnership (Compromises, Arrangements or Reconstruction) Rules, 2009 for orders and directions with

regard to meetings of Partners and creditors in connection with the Scheme of Amalgamation of

AKASHGAMINI VANIJYA LLP	Transferor LLP No.1 / Applicant No. 1
SANSKAR VINTRADE LLP	Transferor LLP No.2 / Applicant No. 2
ZIKOMO VANIJYALLP	Transferor LLP No.3 / Applicant No. 3

With **ASTHA TOWER LLP** - Transferee Company / Applicant No 4 from the **Appointed Date 01st April, 2025 as defined in the Scheme.**

A copy of the said Scheme of Amalgamation (“Scheme”) is annexed to the Company Application marked - **Annexure - I** in VOL II at Page No 219 to Page No 248.

3. It is submitted by the Ld. counsel appearing for the Applicant(s) that the LLP Agreement including the Supplementary Agreement of the Applicant LLP’s are all annexed to the LLP Application being Annexure A in VOL I at Page No 29 to Page No 57, Annexure C in VOL I at Page No 79 to Page No 96, Annexure E in VOL I at Page No 117 to Page No 143 and Annexure G in VOL I at Page No 163 to Page No 190.
4. It is submitted by the Ld. Counsel appearing for the Applicant(s) that a Modified Scheme of Amalgamation has been filed with the Supplementary Affidavit resulting from Change in the Constitution of LLP on 31.12.2025. A copy of the Modified Scheme annexed to the Supplementary Affidavit being **Annexure - A** at Page No.6 to Page No.35.
5. It is submitted by the Ld. Counsel appearing for the Applicant(s) that the **Appointed Date** as per the **Scheme is 01ST April, 2025.**
6. It is submitted by the Ld. Counsel appearing for the Applicant(s) that the Designated Partners of the Applicant

LLP's have at their respective meeting held on 02ND February, 2026 have passed resolution adopting the proposed Scheme of Amalgamation. A copy of the Resolution passed by the Designated Partners of the Applicant Companies are all collectively annexed to the Company Application marked - **Annexure - J** in VOL I at Page No 249 to Page No 252.

7. It is submitted by the Ld. Counsel appearing for the Applicant(s) that the Valuation Report dated 20-01-2026 recommending the Swap Ratio has been prepared by CA Mukesh Banka, IBBI Registered Valuer. A copy of the said Report is annexed to the LLP Application marked - **Annexure -K** in VOL II at Page No 253 to Page No 266.

It is submitted by the Ld. Counsel appearing for the Applicant(s) that pursuant to the reconstitution of the LLP a corrigendum to the Valuation Report has been issued by the CA Mukesh Banka, IBBI Registered Valuer. A copy of the said Corrigendum Valuation Report is annexed to the Supplementary Affidavit being **Annexure - B** at Page No.36 to Page No.42.

8. It is submitted by the Ld. counsel appearing for the Applicant(s) that the statutory auditors of the Applicant LLPs have by their certificate all dated 23-02-2026 have confirmed that the Accounting Treatment proposed in the Scheme of Amalgamation in conformity with the Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 and Rules made there under as applicable to the LLP. A copy of the said Certificate issued by Statutory Auditor of the Applicant LLPs are all collectively annexed to the LLP Application marked - **Annexure - T** in VOL III at Page No 357 to Page No 368.

9. It is submitted by Ld. Counsel appearing for the Applicant(s) that, the Applicant(s) have the following Partners and Creditors: -

PARTICULARS	PARTNERS OF LLP AS ON 31-01-2026	SECURED CREDITORS OF LLP AS ON 31-01-2026	UNSECURED CREDITORS OF LLP AS ON 31-01- 2026
TRANSFEROR LLP NO.1 / APPLICANT NO. 1	2	NIL	3
TRANSFEROR LLP NO.2 / APPLICANT NO. 2	4	NIL	3
TRANSFEROR LLP NO.3 / APPLICANT NO. 3	2	NIL	3
TRANSFeree LLP / APPLICANT NO.4	2	NIL	5

10. 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:

	Nos	% of Consen t	Annexur e	Auditors Certificate Page no	Affidavit of Consent Page no
LLP PARTNERS					
TRANSFEROR LLP NO.1 / APPLICANT NO. 1	2	100	L	ANN - L, VOL II PAGE NO 267 TO 269	ANN - L, VOL II PAGE NO 270 TO 275
TRANSFEROR LLP NO.2 / APPLICANT NO. 2	4	100	M	ANN - M, VOL II PAGE NO 276 TO 278	ANN - M, VOL II PAGE NO 279 TO 292
TRANSFEROR LLP NO.3 / APPLICANT NO. 3	2	100	N	ANN - N, VOL II PAGE NO 293 TO 295	ANN - N, VOL II PAGE NO 296 TO 301
TRANSFeree LLP / APPLICANT NO.4	2	100	O	ANN - O, VOL II PAGE NO 302 TO 304	ANN - O, VOL II PAGE NO 305 TO 310
SECURED CREDITORS					
TRANSFEROR LLP NO.1 / APPLICANT NO. 1	NIL	N.A	P	ANN - P, VOL II PAGE NO 311 TO 313	N.A
TRANSFEROR LLP NO.2 / APPLICANT NO. 2	NIL	N.A	Q	ANN - Q / P VOL II/ VOL III PAGE NO 324 TO 325 & 326	N.A
TRANSFEROR LLP NO.3 / APPLICANT NO. 3	NIL	N.A	R	ANN - R, VOL III PAGE NO 330 TO 332	N.A
TRANSFeree LLP / APPLICANT NO.4	NIL	N.A	S	ANN - S, VOL III PAGE NO 344 TO 346	N.A
UNSECURED CREDITORS					
TRANSFEROR LLP NO.1 / APPLICANT NO. 1	3	100	P	ANN - P, VOL II PAGE NO 311 TO 313	ANN - P, VOL II PAGE NO 314 TO 323
TRANSFEROR LLP	3**	100	Q	ANN - P/ Q	ANN -Q, VOL III

NO.2 / APPLICANT NO. 2				VOL II/ VOL III PAGE NO 324 TO 325 & 326	PAGE NO 327 TO 329
TRANSFEROR LLP NO.3 / APPLICANT NO. 3	3	100	R	ANN - R, VOL III PAGE NO 330 TO 332	ANN - R, VOL III PAGE NO 333 TO 343
TRANSFeree LLP / APPLICANT NO.4	5 ##	100	S	ANN - S, VOL III PAGE NO 344 TO 346	ANN - S, VOL III PAGE NO 347 TO 356
NOTE: ** 2 creditors fully paid off on 21-02-2026 as evidenced by auditor's certificate. ## 2 creditors fully paid off on 21-02-2026 as evidenced by auditor's certificate.					

11. 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:**

Partners of LLP

Meeting of Partners of the Applicant LLP's for considering the Scheme are dispensed with in view of Partners representing 100% share of Applicant LLP's having respectively given their consent to the Scheme by way of affidavits.

Unsecured Creditors

Meeting of Unsecured Creditors of Applicant No 1 for considering the Scheme are dispensed with in view of consent by Unsecured Creditors representing 100 % in value of Unsecured Debt of Applicant No 1 having respectively given their consent to the Scheme by way of affidavits.

Meeting of Unsecured Creditors of Applicant No 2 for considering the Scheme are dispensed with in view of consent by Unsecured Creditors representing 100% in value of Unsecured Debt of Applicant No 2 having

respectively given their consent to the Scheme by way of affidavits.

Meeting of Unsecured Creditors of Applicant No 3 for considering the Scheme are dispensed with in view of consent by Unsecured Creditors representing 100% in value of Unsecured Debt of Applicant No 3 having respectively given their consent to the Scheme by way of affidavits.

b. No requirement of Meetings

Secured Creditors

No requirement of Meeting of Secured Creditors of Applicant LLP's - NIL Creditors duly verified by auditor's certificate.

c. Meetings to be held

No meetings are required to be held.

12. Notice under Section 60-62 of the Limited Liability Partnership Act, 2008 along with the accompanying documents, including the copies of the aforesaid Scheme and statement under the provisions of the Section 60-62 of the Limited Liability Partnership Act, 2008, shall also be served on the:

- a. Regional Director, Eastern Region, Ministry of Corporate Affairs, Kolkata;
- b. Registrar of Companies, West Bengal;
- c. Official Liquidator; High Court, Kolkata;
- d. Income Tax Department having jurisdiction over the Applicant(s).

by sending the same by hand delivery through special messenger or by post and also 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 Authorized Representative 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 60-62 of the Limited Liability Partnership Act, 2008 along with the accompanying documents, including the copies of the aforesaid Scheme and statement under the provisions of the Section 60-62 of the Limited Liability Partnership Act, 2008, Such notice shall be sent in Form No. CAA3 of the CAA Rules with necessary variations, incorporating the directions herein in Form No. CAA3 of the said Rules with necessary variations, incorporating the directions herein.

13. The LLP Application being C.A (CAA)No.36/KB/2026 is disposed of accordingly.
14. Urgent Certified copy of this order, if applied or, be supplied to the parties, subject to compliance with all requisite formalities.

(Rekha Kantilal Shah)
Member (Technical)

(Labh Singh)
Member (Judicial)

Order signed on this the 9th day of July, 2026

Prabhat
(PS)