



IN THE NATIONAL COMPANY LAW TRIBUNAL
NEW DELHI BENCH (COURT – II)

Item No. 309
CP CA CAA-63/ND/2026

IN THE MATTER OF:

Arugn Technologies Pvt. Ltd. And ... Transferor /Petitioner
Planetcast Media Services Private Limited Company No. 1 and 2

Under Section: 230-232 & 236 of the Companies Act

Order delivered on 01.10.2026

CORAM:

SH. ASHOK KUMAR BHARDWAJ
HON'BLE MEMBER (J)

SH. ATUL CHATURVEDI
HON'BLE MEMBER (T)

PRESENT:

For the Petitioner : Adv Ashutosh Gupta, Adv Ajitesh Kumar and
Adv Kritika Mehrotra

For the Respondent :

Hearing Through: VC and Physical (Hybrid) Mode

ORDER

- 1.** The Proceedings under Sections 230-232 and 236 of the Companies Act, 2013 have been instituted.
- 2.** Heard the Ld. Counsel / Authorized Representative of the Petitioner. The order in the first motion was passed on 28.07.2026 in CA (CAA)-43/ND/2026. In terms thereof, the meeting of shareholders/creditors was dispensed with.
- 3.** The report dated 22.09.2026 of the Chairman regarding the approval of the scheme at the aforementioned meetings has been placed on record.
- 4.** Section 230(5) of the Companies Act, 2013 read with Rule 8 and Rule 16 of the Companies (Companies Arrangements and



Amalgamation) Rules, 2016 provides for issuance of notice on such Petitions. Section 230 (5), Rule 8 and Rule 16 (ibid) read as follows:-

“230. Power of compromise or make arrangements with creditors and members

*(5) A notice under sub-section (3) along with all the documents in such form as may be prescribed shall also be sent to the Central Government, the income-tax authorities, the Reserve Bank of India, the Securities and Exchange Board, the Registrar, the respective stock exchanges, the Official Liquidator, the Competition Commission of India established under sub- section (1) of section 7 of the Competition Act, 2002, if necessary, and such other sectoral regulators or authorities which are likely to be affected by the compromise or arrangement and shall require that representations, if any, to be made by them **shall be made within a period of thirty days from the date of receipt of such notice, failing which, it shall be presumed that they have no representations to make on the proposals.***

*[***]*

Rule 8

8. Notice to statutory authorities.— (1) For the purposes of sub-section (5) of section 230 of the Act, the notice shall be in Form No. CAA.3, and shall be accompanied by a copy of the scheme of compromise or arrangement, the explanatory statement and the disclosures mentioned under rule 6, and shall be sent to: (i) the Central Government, the Registrar of Companies, the Income Tax authorities, in all cases; (ii) the Reserve Bank of India, the Securities and Exchange Board of India, the Competition Commission of India, and the stock exchanges, as may be applicable; (iii) other sectoral regulators or authorities, as required by the Tribunal.

(2) The notice to the authorities mentioned in sub-rule (1) shall be sent forthwith, after the notice is sent to the members or creditors of the company, by registered post or by speed post or by courier or by hand delivery at the office of the authority.



(3) If the authorities referred to under sub-rule (1) desire to make any representation under sub-section (5) of section 230, the same shall be sent to the Tribunal within a period of thirty days from the date of receipt of such notice, and a copy of such representation shall simultaneously be sent to the concerned companies and, in case no representation is received within the stated period of thirty days by the Tribunal, it shall be presumed that the authorities have no representation to make on the proposed scheme of compromise or arrangement.

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Rule 16

16. Date and notice of hearing.—

(1) The Tribunal shall fix a date for the hearing of the petition, and notice of the hearing shall be advertised in the same newspaper in which the notice of the meeting was advertised, or in such other newspaper as the Tribunal may direct, not less than ten days before the date fixed for the hearing.

(2) The notice of the hearing of the petition shall also be served by the Tribunal to the objectors or to their representatives under sub-section (4) of section 230 of the Act and to the Central Government and other authorities who have made representation under rule 8 and have desired to be heard in their representation”

5. In view of the above, issue notice to the authorities specified in Section 230(5) of the Companies Act, 2013 read with Rule 8 and Rule 16 of the Companies (Companies Arrangements and Amalgamation) Rules, 2016 for submitting their representation, if any. Notice to be served by all modes, and affidavit evidencing proof of service be filed within 7 days.

6. Ld. Counsel for the Petitioner undertakes to serve notice upon the



authorities/offices referred to hereinabove by all modes viz. registered post, speed post and E-mail. Affidavit of service be filed within one week. The petitioner shall also make all the documents referred to in Section 230(3) of the Companies Act, 2013 viz., a statement disclosing the details of the compromise, arrangement, a copy of the valuation report, if any, and their effect on creditors, key managerial personnel, promoters and non-promoter members, and the debenture-holders and the effect of the compromise or arrangement on any material interests of the directors of the company or the debenture trustees, if any, to the authorities referred to in Section 230(5) of the Companies Act, 2013 (ibid). The documents, as well as a copy of the notice to be served in terms of the present order upon the authorities referred to in Section 230(5) (ibid), shall also be placed on the website of the company, if any, and shall also be published in two leading newspapers, namely, "Business Standard" (English language-Delhi Edition); and Hindi translation thereof in "Business Standard" (Hindi language-Delhi Edition) circulation in the locality/state where the registered offices of the petitioners are located.

- 7.** In addition to the service of notice as above: -
- (a) Petitioner(s) are directed to take steps for service of notice in Form CAA-3 and to the Central Government, through the Ministry of Corporate Affairs, to the Jurisdictional Regional Director(s), Ministry of Corporate Affairs, to be sent to the relevant email addresses



mentioned in Annexure-I.

- (b) Notice to the concerned RoC to be sent through the appropriate email addresses mentioned in Annexure-II.
- (c) Notice to the concerned Official Liquidator to be sent through the appropriate email addresses mentioned in Annexure-III ***(If applicable).***
- (d) Notice to the concerned Income Tax Authorities through the appropriate email addresses mentioned in Annexure IV.
- (e) Notice to the concerned/Sectoral regulator namely BSE Limited, The Reserve Bank of India, Ministry of Information & Broadcasting, Government of India and any other regulator ,if applicable.
- (f) Notice to the concerned Statutory Regulators / Sectoral Regulators, if applicable, be served.

8. As has been ordered hereinabove, published in two prominent and widely circulating daily newspapers, one in English and one in vernacular, namely “Business Standard” (English language-Delhi Edition); and Hindi translation thereof in “Business Standard” (Hindi language-Delhi Edition) in terms of Rule 7 of the Companies (Companies Arrangements and Amalgamation) Rules, 2016 and an affidavit evidencing proof of publication be filed.

All the authorities, on receipt of the notice, are directed to file their representation, if any, within 30 days from the date of receipt of the



notice. In case no representation is received, it will be presumed that they have no objection to the proposal. List the matter on **08.12.2026.**

-Sd/-
(ATUL CHATURVEDI)
MEMBER (T)

-Sd/-
(ASHOK KUMAR BHARDWAJ)
MEMBER (J)



Annexure-I

- i. rd.east@mca.gov.in
- ii. rd.south@mca.gov.in
- iii. rd.north@mca.gov.in
- iv. rd.west@mca.gov.in
- v. rd.northwest@mca.gov.in
- vi. rd.ser@mca.gov.in
- vii. rd.northeast@mca.gov.in

**Annexure-II**

Sr. No.	RoC	Email ID
1	ROC HYDERABAD	roc.hyderabad@mca.gov.in
2	ROC Shillong	roc.shillong@mca.gov.in
3	ROC Patna	roc.patna@mca.gov.in
4	ROC cum OL for Bilaspur	roc.bilaspur@mca.gov.in
5	ROC Delhi	roc.delhi@mca.gov.in
6	ROC Goa	roc.goa@mca.gov.in
7	ROC Ahmedabad	roc.ahmedabad@mca.gov.in
8	ROC cum OL J&K	roc.jammu@mca.gov.in
9	ROC Bangalore	roc.bangalore@mca.gov.in
10	ROC Ernakulam	roc.ernakulam@mca.gov.in
11	ROC Gwalior	roc.gwalior@mca.gov.in
12	ROC Mumbai	roc.mumbai@mca.gov.in
13	ROC Cuttack	roc.cuttack@mca.gov.in
14	ROC Pune	roc.pune@mca.gov.in
15	ROC Puducherry	roc.pondicherry@mca.gov.in
16	ROC Chandigarh	roc.chandigarh@mca.gov.in
17	ROC Jaipur	roc.jaipur@mca.gov.in
18	ROC Chennai	roc.chennai@mca.gov.in
19	ROC Coimbatore	roc.coimbatore@mca.gov.in
20	ROC Kanpur	roc.kanpur@mca.gov.in
21	ROC Kolkata	roc.kolkata@mca.gov.in
22	ROC Uttarakhand	roc.uttarkhand@mca.gov.in
23	ROC Andhra Pradesh	roc.vijayawada@mca.gov.in
24	ROC Himachal	roc.himachal@mca.gov.in

**Annexure-III**

SR. NO.	DESIGNATION	ADDRESS WITH EMAIL ID
1.	Official Liquidator, Ministry of Corporate Affairs	1st Floor, Old CIA Building, Opp.GPO Complex Residency Area, Indore - 452001, Madhya Pradesh. ol.indore@mca.gov.in
2.	ROC-cum-Official Liquidator, Ministry Of Corporate Affairs.	Mangal Tower, 4th Floor, Old Hazaribagh Road, Near Kanta Toli Chowk, Ranchi - 834001, Jharkhand. ol-ranchi-mca@nic.in
3.	Official Liquidator, Ministry Of Corporate Affairs	5th Floor, 9, Old Post Office Street, Kolkata-700001 ol-kolkata-mca@nic.in
4.	Official Liquidator, Ministry Of Corporate Affairs.	1st floor, BSNL Bhawan, Pan Bazar, Guwahati - 781001, Assam ol-shillong-mca@nic.in
5.	Official Liquidator, Ministry Of Corporate Affairs	Corporate Bhawan, 3rd Floor, BMC Road, Thikkakakra(Post), Kochi- 682021 Kerala ol-cochin-mca@nic.in



6.	Official Liquidator, Ministry of Corporate Affairs	Bank of India Building, 5th Floor, Mahatma Gandhi Road, Mumbai-400001 ol-mumbai-mca@nic.in
7.	Official Liquidator, Ministry Of Corporate Affairs	9th Floor, Sangam Place, Civil Lines, Allahabad- 211001 ol.allahabad@mca.gov.in
8.	Official Liquidator, Ministry Of Corporate Affairs	Corporate Bhawan, 2nd Floor, 29 Rajaji Salai, Chennai- 600001 Tamil Nadu ol-chennai-mca@nic.in
9.	ROC-cum-Official Liquidator, Ministry Of Corporate Affairs	Corporate Bhawan, G/6- 7, Residency Area, Civil Lines, Jaipur-302001, Rajasthan ol.jaipur@mca.gov.in
10.	Official Liquidator, Ministry Of Corporate Affairs	8th Floor, Lok Nayak Bhawan, Khan Market, New Delhi-110003 ol.delhi@mca.gov.in
11.	ROC cum Official Liquidator, Ministry Of Corporate Affairs	Corporate Bhawan, Plot No. 9(P), Sector-I, CDA, Cuttack- 753014 Odisha ol.cuttack@mca.gov.in
12.	Registrar of Companies cum Official Liquidator, Ministry of Corporate Affairs	Maurya Lok Complex, 4th Floor, Block A, Dak Bungalow Road, Patna- 800001, Bihar roc.patna@mca.gov.in



13.	Official Liquidator, Ministry Of Corporate Affairs	1st Floor, Corporate Bhawan, Tatti Annaram, Via- Nagole GSI (SR), Bandlaguda P.O. Hyderabad-500068, Rangareddy District, Telangana. ol-hyderabad-mca@nic.in
14.	Official Liquidator, Ministry Of Corporate Affairs	3rd Floor, Corporate Bhawan, B/H Zyduz Hospital, Thaltej, Ahmedabad-380059, Gujarat ol-ahmedabad-mca@nic.in
15.	Official Liquidator, Ministry Of Corporate Affairs	Corporate Bhawan, No. 26- 27, 12th Floor, Raheja Towers, M. G. Road, Bangalore, Karnataka. ol.bangalore@mca.gov.in
16.	ROC-cum-Official Liquidator, Ministry Of Corporate Affairs	Corporate Bhawan, 1st Floor, Plot No.4-B, Sector 27B, Madhya Marg, Chandigarh-160019. roc.himachal@mca.gov.in
17.	ROC-cum-Official Liquidator, Ministry Of Corporate Affairs	Jammu Office: Hall No. 405 to 408, Rail Head Complex, Bahu Plaza, Jammu- 180012 AND Srinagar Office: SDA Office Complex, Ground Floor, Bemina Bypass, Srinagar- 190018. roc.jammu@mca.gov.in roc.srinagar@mca.gov.in



18.	Official Liquidator, Ministry Of Corporate Affairs	New Secretariat Building, 2nd Floor, East Wing, Civil Lines, Nagpur-440001. Maharashtra ol-nagpur-mca@nic.in
19.	ROC-cum-Official Liquidator, Ministry of Corporate Affairs	Corporate Bhawan, EDC Complex, Plot No.21, Patto, Panaji, Goa-403001. ol-go-a-mca@nic.in
20.	Official Liquidator, Ministry Of Corporate Affairs	Plot No. 4, Goverdhan Tower, Manji Ka Hatta, Paota, Jodhpur-342006, Rajasthan. ol.jodhpur@mca.gov.in
21.	ROC cum Official Liquidator Nainital (functional at Kanpur)	10/499 B, Allenganj, Khanlasi Line, Kanpur - 208002, Uttar Pradesh
22.	ROC-cum-Official- Liquidator, Ministry Of Corporate Affairs	1st Floor, Late Shri Ashok Pingley Bhawan of Municipal Corporation, Nehru Chowk, Bilaspur, Chhattisgarh- 495001. roc.bilaspur@mca.gov.in
23.	ROC-cum-Official Liquidator, Ministry of Corporate Affairs	Mezzanine Floor, 78 Rajpur Road, Office No. 259, Shri Radha Palace, Dehradun- 248001, Uttarakhand. roc.uttarakhand@mca.gov.in



24.	Official Liquidator, Ministry Of Corporate Affairs	Corporate Bhawan, 2nd Floor, Plot No. 4B, Sector 27B, Madhya Marg, Chandigarh- 160019. ol.chandigarh@mca.gov.in
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**Annexure-IV**

Sr. No.	Name of Bench	Nodal Officer with Email ID
1	Principal Bench	Pr. CCIT, New Delhi Address: C. R. Building, IN. Estate, New Delhi -110002 delhi.pccit@incometax.gov.in
2	Ahmedabad Bench	Pr. CCIT, Ahmedabad Address: P. B. No. 211, Aayakar Bhawan, Ashram Road, Ahmedabad-380009 ahmedabad.pccit@incometax.gov.in
3	Lucknow Bench	Pr. CCIT, UP (East) Address: Aayakar Bhawan, 5-Ashok Marg, Lucknow-226001 lucknow.pccit@incometax.gov.in
4	Amravati Bench	Pr. CCIT, Andhra Pradesh & Telangana Address:- 10 th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004 hyderabad.pccit@incometax.gov.in
5	Bengaluru Bench	Pr. CCIT, Karnataka & Goa Address: C.R. Building No. 1, Queen's Road, Bengaluru-560001 bangalore.pccit@incometax.gov.in
6	Chandigarh Bench	Pr. CCIT, NWR Address:- Aayakar Bhawan, Sector-17E, Chandigarh



		chandigarh.pccit@incometax.gov.in
7	Chennai Bench	Pr. CCIT, Tamil Nadu & Puducherry Address: 121, Mahatma Gandhi Road, Nungambakkam, Chennai-600034 chennai.pccit@incometax.gov.in
8	Cuttack Bench	Pr. CCIT, Odisha Address: Aayakar Bhawan, Rajaswa, Vihar, Bhubaneswar-751007 bhubaneswar.pccit@incometax.gov.in
9	Guwahati Bench	Pr. CCIT, NER Address: 1 st Floor, Aayakar Bhawan, Christian Basti, G.S. Road, Guwahati-781005 ner.pccit@incometax.gov.in
10	Hyderabad Bench	Pr. CCIT, Andhra Pradesh & Telangana Address:- 10 th Floor, C-Block, I.T. Towers, 10-2-3, A.C. Guards, Hyderabad-500004 hyderabad.pccit@incometax.gov.in
11	Indore Bench	Pr. CCIT, M.P. & Chhattisgarh Address: Aayakar Bhawan, 48, Arera Hills, Hoshangabad Road, Bhopal-462001 bhopal.pccit@incometax.gov.in
12	Jaipur Bench	Pr. CCIT, Rajasthan Address: New C.R. Building, Statue Circle, Bhagwan Dass Road, Jaipur



		jaipur.pccit@incometax.gov.in
13	Kochi Bench	Pr.CCIT, Kerala Address:- C.R. Building, 2 nd Floor, IS Press Road, Kochi-682018 kochi.pccit@incometax.gov.in
14	Kolkata Bench	Pr. CCIT, West Bengal & Sikkim Address:- Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-700069 kolkata.pccit@incometax.gov.in
15	Mumbai Bench	Pr. CCIT, Mumbai Address: 3 rd Floor, Aayakar Bhawan, Maharishi Karve Road, Mumbai-400020 mumbai.pccit@incometax.gov.in