



IN THE NATIONAL COMPANY LAW TRIBUNAL, NEW DELHI
COURT-V
(Division Bench)

Item No.-101
CP(CAA)-14/230-232/ND/2026

IN THE MATTER OF:

Mawana Foods Private Limited And Mawana Sugars Limited**Applicant**

SECTION

U/s 230-232

Order delivered on 18.03.2026

CORAM:

SHRI MAHENDRA KHANDELWAL,
HON'BLE MEMBER (JUDICIAL)

Ms. ANU JAGMOHAN SINGH,
HON'BLE MEMBER (TECHNICAL)

HYBRID HEARING (PHYSICAL & VC)

PRESENT:

For the Applicant : Ms. Hita Sharma, Ms. Ria Agarwal, Mr. Akshay
Chugh, Mr. Kaustubh Prakash, Mr. Saheb Singh
Chadha

For the Respondent :

ORDER

1. This is the 2nd motion petition filed under Section 230-32 of the Companies Act, 2013.
2. Heard the Ld. Counsel on behalf of the Petitioner. Order in First Motion Petition i.e. CA (CAA)-80/ND/2025 was passed on 18.12.2025 and meetings of unsecured creditors and equity shareholders were ordered and remaining meetings were dispensed with. The report of Chairman appointed by this Tribunal is available.
3. 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.
4. Section 230 (5), Rule 8 and Rule 16 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 with 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 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 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.”**

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, notice to the authorities specified in Section 230(5) of 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. In addition to the service of notice as above,
 - 6(a) Petitioner(s) are directed to take steps for service of notice in Form CAA3 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.
 - 6(b) Notice to the concerned RoC to be sent through the appropriate email addresses mentioned in Annexure-II.
 - 6(c) Notice to the concerned Official Liquidator to be sent through the appropriate email addresses mentioned in Annexure-III.
 - 6(d) Notice to the concerned Income Tax Authorities through the appropriate email addresses mentioned in Annexure IV.
 - 6(e) Securities and Exchange Board of India at SEBI Bhavan BKC, Plot No. C4-A, 'G' Block, Bandra-Kurla Complex. Sandra (East), Mumbai - 400051, Maharashtra ("SEBI");
 - 6(f) BSE Limited- BSE Limited at Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 ("BSE");



- 6(g) National Stock Exchange of India Limited at Exchange Plaza, C1, Block G, Bandra Kurla Complex, Sandra (East). Mumbai - 400051 ("NSE");
7. Notice is also directed to be published in two newspapers namely Business standard (English, Delhi Edition) and Business standard (Hindi, 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.
8. 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 this matter on **13.05.2026**.

Sd/-
(ANU JAGMOHAN SINGH)
MEMBER (T)

Sd/-
(MAHENDRA KHANDELWAL)
MEMBER (J)



Annexure-1

- 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-2

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-3

SR. NO.	DESIGNATION	ADDRESS WITH EMAIL ID
1.	Official Liquidator, Ministry of Corporate Affairs	1st Floor, Old CIA Building, Opp. GPO Comps Residency Area, Indore - 452001, Madhya Pradesh. ol.indore@mca.gov.in
2.	ROC-cum-Official Liquidator, Ministry Of	Mangal Tower, 4th Floor, Old Hazaribagh Road, Near Kanta Toli Chowk, Ranchi - 834001 Jharkhand.



	Corporate Affairs.	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	B9th 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 Zydus 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.



	Affairs	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-goa-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	Mazanine 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



Annexure-4

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	Allahabad Bench	Pr. CCIT, UP (East) Address-Pratyaksh Kar Bhawan, 57 Ramtirth Marg, Lucknow-226001 lucknow.pccit@incometax.gov.in
		Office of the Pr. CCIT UP(W) and Uttarakhand, 16/69, Aayakar Bhawan, Civil Lines, Kanpur- 208001 kanpur.pccit@incometax.gov.in
4	Amravati Bench	Pr. CCIT, Andhra Pradesh & Telengana 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 & Telengana 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
		Principal CCIT, Region Bihar and Jharkhand Address: Central Revenue Building, Birchand Patel Path, Patna 800001 Email: patna.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
		Principal CCIT, Region Nagpur Address: Aayakar Bhawan, Telankhedi Road, Civil Lines, Nagpur 440001 Email: Nagpur.pccit@incometax.gov.in



		<p>Principal PCCIT Region Pune Address: Aayakar Bhawan 12, Sadhu Vaswani Chowk, Pune 411001 Email: pune.pccit@incometax.gov.in</p>
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