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C.A. No. 3134-3137/2016 (IV

SLP(C No. 227/2019 (IV-B  
(FOR ADMISSION

Date : 07-08-2019 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARUN MISHRA  
HON'BLE MR. JUSTICE M.R. SHAH  
HON'BLE MR. JUSTICE B.R. GAVAI

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parties

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Ms. Swarupama Chaturvedi, Adv.  
Mr. D. L. Chidananda, Adv.  
Ms. Swati, Adv.  
Mr. Bhargava V. Desai, Adv.  
Mr. Akshat Malpani, Adv.  
Mrs. Anil Katiyar, Adv.

Mr. Chetan Sharma, Sr. Adv.  
Mr. Rajiv Goel, Adv.  
Mr. Rajesh Sharma, Adv.  
Mr. Anjan Datta, Adv.  
Mr. Firoz Saifi, Adv.  
Ms. Shalu Sharma, Adv.

Mr. Jatinder Kumar Sethi, Adv.  
Mr. Ashutosh Kumar Sharma, Adv.  
Mr. Jatinder Kumar Bhatia, Adv.

Ms. Varsha Singh Choudhry, Adv.  
Mr. Hitesh Kumar Sharma, Adv.  
Mr. S. K. Rajora, Adv.  
Mr. Kusum Chaudhary, Adv.

Mr. M. L. Lahoty, Adv.



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Mr. Anchit Sripat, Adv.

Ms. Suruchi Aggarwal, Adv.  
Mr. Prashant Chauhan, Adv.

Mr. M. C. Dhingra, Adv.  
Mr. Gaurav Dhingra, Adv.  
Ms. Indira Kandra, Adv.

Mr. Keshav Mohan, Adv.  
Mr. Rishi K. Awasthi, Adv.  
Mr. Prashant Kumar, Adv.  
Mr. Santosh Kumar, Adv.

Mr. Ranjan Mukherjee, Adv.  
Mr. S. Bhowmick, Adv.

Mr. P. D. Sharma, AOR  
Mr. Bhargava V. Desai, AOR  
Mr. Sarvesh Singh, AOR  
Ms. Suruchii Aggarwal, AOR  
Mr. Ranjan Mukherjee, AOR  
Mr. R. C. Kaushik, AOR  
Ms. Minakshi Vij, AOR  
Mr. Naresh Bakshi, AOR  
Mr. Somnath Mukherjee, AOR

Mr. Naresh Bakshi, AOR  
Mr. Shailendra Bhardwaj, AOR  
Mr. Arun Kumar Beriwal, AOR  
Mr. Rana Ranjit Singh, AOR  
Mr. Somnath Mukherjee, AOR  
Mr. Ramesh Babu M. R., AOR  
Mr. Jatinder Kumar Bhatia, AOR  
Mr. Rameshwar Prasad Goyal, AOR  
Mr. Ugra Shankar Prasad, AOR  
Mr. Bhargava V. Desai, AOR  
Mrs. S. Usha Reddy, AOR  
Mr. Ashwani Kumar, AOR  
Mr. Tara Chandra Sharma, AOR  
Mr. Chander Shekhar Ashri, AOR  
Mr. G. Ramakrishna Prasad, AOR  
Mr. Surya Kant, AOR  
Dr. Surender Singh Hooda, AOR  
Ms. Sunita Sharma, AOR  
M/S. K J John And Co, AOR  
Mr. M. C. Dhingra, AOR  
Ms. Shalu Sharma, AOR  
Mr. Shree Pal Singh, AOR  
Mr. Abhijit Sengupta, AOR  
Mr. Kusum Chaudhary, AOR  
Mr. Ashok Kumar Singh, AOR

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Ms. Ranjeeta Rohatgi, AOR  
Mr. Vishwajit Singh, AOR  
Mr. D. N. Goburdhan, AOR  
Mr. K. S. Rana, AOR  
Ms. Chitra Markandaya, AOR  
Mr. R. Gopalakrishnan, AOR  
Ms. Minakshi Vij, AOR  
Mr. B. K. Pal, AOR  
Mr. Sudhir Kumar Gupta, AOR  
Mrs. Anil Katiyar, AOR  
M/S. Ap & J Chambers, AOR  
Mr. Yash Pal Dhingra, AOR  
Mr. Arun K. Sinha, AOR  
Mr. S. Ravi Shankar, AOR  
Mr. Ranjan Mukherjee, AOR  
Mr. A. P. Mohanty, AOR  
Mr. Alok Gupta, AOR  
Ms. Suruchii Aggarwal, AOR  
Mr. Subhasish Bhowmick, AOR  
Ms. Tanuj Bagga, AOR

UPON hearing the counsel the Court made the following  
O R D E R

I.A.No. 64630 and 64633 of 2018

Taken on board.

Heard the learned counsel for the intervenor(s). We feel that the property could not have been given to one of the investors. It has to be sold and the proceeds of the property have to be equally distributed amongst the investors. Thus, the prayer made in the intervention application(s) is rejected and also in I.As. filed by Mr. M. L. Lahoty, Adv. The property is ordered to be sold.

The applications are dismissed.

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We have perused the affidavit of Income Tax Department in compliance of order dated 07/05/2019. With respect to the property at Sr. No. 16 in Annexure A (Undercliff Estate in Musoorie), it is stated by the learned counsel appearing on behalf of the State of Uttarakhand that the Income Tax Department has valued the property

at Rs. 23.06 crores, but it may fetch much more value than that. We request the valuation team to look into this aspect. Let them auction the property and make an advertisement in the national and local newspapers with respect to sale of all the properties.

Mr. K. Radhakrishnan, learned senior counsel appearing on behalf of the Income Tax Department, has assured us that they are going to sell 23 properties within 2<sup>1/2</sup> months by taking steps in accordance with law. The statement is placed on record.

Let the progress report be submitted to this court and the account be remitted, as already directed vide order dated 07.05.2019.

List after three months.

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It is reported in the Office Report dated 23.07.2019 that the following cases, which have been received by this Court, have already been disposed of by the High Court and hence, they are treated to be disposed of and be deleted from the tagged matters :-

1. T.C.(C) No. 89/2003
2. T.C.(C) No. 91/2003
3. T.C.(C) No. 99/2003
4. T.C.(C) No. 103/2003
5. T.C.(C) No. 105/2003
6. T.C.(C) No. 106/2003
7. T.C.(C) No. 111/2003
8. T.C.(C) No. 115/2003
9. T.C.(C) No. 116/2003
10. T.C.(C) No. 117/2003
11. T.C.(C) No. 120/2003
12. T.C.(C) No. 152/2003
13. T.C.(C) No. 154/2003
14. T.C.(C) No. 157/2003

15. T.C.(C) No. 159/2003
16. T.C.(C) No. 160/2003
17. T.C.(C) No. 161/2003
18. T.C.(C) No. 167/2003
19. T.C.(C) No. 172/2003
20. T.C.(C) No. 182/2003
21. T.C.(C) No. 190/2003
22. T.C.(C) No. 196/2003
23. T.C.(C) No. 200/2003
24. T.C.(C) No. 201/2003
25. T.C.(C) No. 203/2003
26. T.C.(C) No. 204/2003
27. T.C.(C) No. 205/2003
28. T.C.(C) No. 218/2003
29. T.C.(C) No. 230/2003
30. T.C.(C) No. 240/2003
31. T.C.(C) No. 250/2003
32. T.C.(C) No. 10/2004

Pending interlocutory application(s), if any, is/are disposed of.

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I.A.No. 36379 of 2018 in T.C.(C) 2 of 2004

It is stated by the learned counsel that the notice in this application has already been issued and has been served on the concerned parties.

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ANNEXURE - A2

The prayer made in Annexure A-2 for transfer of following cases from Delhi High Court to this Court is rejected :-

1. Bail Application No. 176/2015 (Pamila Syal)
2. Bail Application No. 809/2015 (N.K. Syal)
3. Bail Application No. 2684/2015 (Rakesh Kumar Arora)
4. Bail Application No. 636/2016 (Naresh Kumar)

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ANNEXURE - A3

The following cases mentioned at Sr. No.5 are transferred from Punjab and Haryana High Court to this Court and are tagged with C.A.Nos.3134-37 of 2016 :-

1. C.A.No. 129/2017
2. C.A.No. 138/2017
3. C.A.No. 258/2016
4. C.A.No. 259/2016
5. C.A.No. 260/2016,
6. C.A.Nos. 803-804/2015
7. C.A.No. 51/2016
8. C.A.No. 587/2015 in CP-115/2002

Other matters mentioned in ANNEXURE A3 are not to be transferred to this Court. The prayer for transfer is rejected.

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ANNEXURE A4 - The matters mentioned in this annexure are not to be transferred to this Court. The prayer for transfer is rejected.

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ANNEXURE A5 - The matters mentioned in this annexure are not to be transferred to this Court. The prayer for transfer is rejected.

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ANNEXURE A7 - The matters mentioned in this annexure are not to be transferred to this Court. The prayer for transfer is rejected.

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I.A.No. 36952 of 2019

As prayed for by Mrs. Suruchi Aggarwal, learned counsel, in view of the order dated 07.05.2019, this application is disposed of.

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I.A.No. 45905 of 2019

It is stated by Mr. Ranjan Mukherjee, learned counsel for the intervenor(s) that the Bank details with respect to 970 investors have been uploaded by the investors. Let the Committee take appropriate steps, in case it has not been done so far, and do the needful within 15 days from today.

Let the verification process, in case it has not been done so far, be completed with respect to 155 claimants within the same period.

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List for consideration on 25.09.2019 as to what has to be done on the surplus land cases.

(JAYANT KUMAR ARORA)  
COURT MASTER

(JAGDISH CHANDER)  
BRANCH OFFICER

(Signed order is placed on the file)

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**COURT NO.4**

## SECTION X

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Writ Petition(s)(Civil) No(s). 188/2004

**M/S. RAIGANJ CONSUMER FORUM**

**Petitioner(s)**

## VERSUS

UNION OF INDIA & ORS.

Respondent (s)

(IA No. 33106/2019 - APPLICATION FOR PERMISSION  
IA No. 62733/2019 - APPROPRIATE ORDERS/DIRECTIONS  
IA No. 154673/2018 - APPROPRIATE ORDERS/DIRECTIONS  
IA No. 45905/2019 - CLARIFICATION/DIRECTION  
IA No. 36952/2019 - CLARIFICATION/DIRECTION  
IA No. 156169/2018 - CLARIFICATION/DIRECTION  
IA No. 148036/2018 - CLARIFICATION/DIRECTION  
IA No. 62731/2019 - INTERVENTION APPLICATION, IA  
148036/2018, 154673/2018, 156169/2018, 33106/2019, 36952/2019, 45905/2019, 62731/2019, 62733/2019)

WITH

**T.C.(C) No. 59/2003 (XVI-A)**

**T.C.(C) No. 60/2003 (XVI-A)**

**T.C.(C) No. 66/2003 (XVI-A)**

T.C.(C) No. 68/2003 (XVI-A)

**T.C.(C) No. 69/2003 (XVI-A)**

T.C.(C) No. 70/2003 (XVI-A)

T.C.(C) No. 71/2003 (XVI-A)

**T.C.(C) No. 72/2003 (XVI-A)**

T.C.(C) No. 73/2003 (XVI-A)

T.C.(C) No. 74/2003 (XVI-A)

**T.C.(C) No. 75/2003 (XVI-A)**

Not Verified (C) No. 76/2003 (XVI-A)

12/19/26  
J.C.(C) No. 77/2003 (XVI-A)

T.C.(C) No. 78/2003 (XVI-A)



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T.C.(C) No. 139/2003 (XVI-A)  
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T.C.(C) No. 56/2005 (XVI-A)  
T.C.(C) No. 57/2005 (XVI-A)  
C.A. No. 3134-3137/2016 (IV)

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Date : 25-09-2019 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ARUN MISHRA  
HON'BLE MR. JUSTICE VINEET SARAN  
HON'BLE MR. JUSTICE S. RAVINDRA BHAT

For Petitioner(s) Ms. Suruchii Aggarwal, AOR  
Mr. Prashant Chauhan, Adv.

Mr. P.D. Sharma, AOR

Mr. Bhargava V. Desai, AOR

Mr. Ranjan Mukherjee, AOR  
Mr. S. Bhowmick, Adv.

Mr. R. C. Kaushik, AOR

Ms. Minakshi Vij, AOR

Mr. Naresh Bakshi, AOR

Mr. Somnath Mukherjee, AOR

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Ms. Swarupama Chaturvedi, Adv.  
Mrs. Anil Katiyar, AOR

Mr. Dhruv Mehta, Sr. Adv.  
Ms. Ranjeeta Rohatgi, AOR

Mr. Chetan Sharma, Sr. Adv.  
Mr. Rajiv Goel, Adv.

Mr. Rajesh Sharma, Adv.  
Mr. Firoz Saifi, Adv.  
Ms. Shalu Sharma, AOR

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Mr. Jatinder Kumar Sethi, Adv.  
Mr. Ashutosh Kumar Sharma, Adv.  
Mr. Jatinder Kumar Bhatia, AOR

Mr. Naresh Bakshi, AOR

Mr. Shailendra Bhardwaj, AOR

Mr. Arun Kumar Beriwal, AOR

Mr. Rana Ranjit Singh, AOR

Mr. Tara Chandra Sharma, AOR

Mr. Chander Shekhar Ashri, AOR

Mr. G. Ramakrishna Prasad, AOR

Mr. Surya Kant, AOR

Dr. Surender Singh Hooda, AOR

Ms. Sunita Sharma, AOR

M/S. K J John And Co, AOR

Mr. M. C. Dhingra, AOR  
Mr. Gaurav Dhingra, Adv.  
K. Indira, Adv.

Mr. Shree Pal Singh, AOR

Mr. Abhijit Sengupta, AOR

Ms. Varsha Singh Chaudhry, Adv.  
Mr. Hitesh Kumar Sharma, Adv.  
Mr. R.K. Rajora, Adv.  
Mr. Kusum Chaudhary, AOR

Mr. Ashok Kumar Singh, AOR  
Mr. Shantwanu Singh, Adv.  
Ms. Pragya Singh, Adv.  
Mr. Naresh Kumar Gaur, Adv.

Mr. Vishwajit Singh, AOR

Mr. D. N. Goburdhan, AOR

Mr. K. S. Rana, AOR



Ms. Chitra Markandaya, AOR

Mr. R. Gopalakrishnan, AOR

Mr. Keshav Mohan, Adv.  
Mr. Prashant Kumar, Adv.

Ms. Minakshi Vij, AOR

Mr. B. K. Pal, AOR

Mr. Sudhir Kumar Gupta, AOR

For M/s. AP & J Chambers

Mr. Yash Pal Dhingra, AOR

Mr. Arun K. Sinha, AOR

Mr. S. Ravi Shankar, AOR

Mr. Ranjan Mukherjee, AOR

Mr. A. P. Mohanty, AOR

Mr. Alok Gupta, AOR

Mr. Somnath Mukherjee, AOR

Mr. Ramesh Babu M. R., AOR

Mr. Rameshwar Prasad Goyal, AOR

Mr. Ugra Shankar Prasad, AOR

Mr. Bhargava V. Desai, AOR

Mrs. S. Usha Reddy, AOR

Mr. Ashwani Kumar, AOR

Ms. Suruchii Aggarwal, AOR

Mr. Subhasish Bhowmick, AOR

Ms. Tanuj Bagga, AOR

UPON hearing the counsel the Court made the following  
O R D E R

Heard learned counsel for the parties.

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It is submitted by Mr. K. Radhakrishnan, learned senior counsel appearing on behalf of the Income Tax Department, that as Income Tax Department is holding the auction and certain clarifications are required.

Considering the submission, we pass the following directions:-

1. The demand draft will be prepared in the name of 'The Chairman, Committee - GFIL' and the account number is 55024544491.
2. The expenses incurred in auction to be defrayed by the Committee on the demand being raised by the Income Tax Department.
3. Let 30 days' notice be issued in the advertisement. Prayer to reduce the period is hereby declined. Advertisement be issued for auctioning the property in national newspapers having wide circulation in the country as well as in the local newspaper.
4. TDS need not be deducted at this stage.
5. The Income Tax Department, in any case to ensure that auction takes place at an early date.

State Governments of the Punjab and Uttarakhand to file their response to the interlocutory application. They can also rely upon the reply filed in the various petitions in the High Court which have been transferred to this Court.

We request the learned counsel appearing for the parties to cull out the issues which are involved in the matter and submit the proposed issues on the next date of hearing so that they can be addressed by this Court and taken care of as expeditiously as possible.

Issue notice in I.A. No.87335/2018.

Due to transcription error in the order dated 07.08.2019 passed in I.A. Nos.64630 and 64633 of 2018. Let after the words 'We feel that the property could' the word 'not' be added and the sentence be read as 'We feel that the property could not have been given to one of the investors'. Let the corrected order be uploaded after the above mentioned correction.

List on 23.10.2019.

(NARENDRA PRASAD)  
COURT MASTER

(JAGDISH CHANDER)  
BRANCH OFFICER

ITEM NO.1

COURT NO.3

SECTION X

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

423

Writ Petition(s)(Civil) No(s). 188/2004

M/S. RAIGANJ CONSUMER FORUM

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

(IA No. 33106/2019 - APPLICATION FOR PERMISSION  
IA No. 154673/2018 - APPROPRIATE ORDERS/DIRECTIONS  
IA No. 62733/2019 - APPROPRIATE ORDERS/DIRECTIONS  
IA No. 45905/2019 - CLARIFICATION/DIRECTION  
IA No. 36952/2019 - CLARIFICATION/DIRECTION  
IA No. 156169/2018 - CLARIFICATION/DIRECTION  
IA No. 148036/2018 - CLARIFICATION/DIRECTION  
IA No. 62731/2019 - INTERVENTION APPLICATION),  
IA 148036/2018, 154673/2018, 156169/2018, 33106/2019,  
36952/2019, 45905/2019, 62731/2019, 62733/2019)

WITH

T.C.(C) No. 171/2003 (XVI-A)

T.C.(C) No. 59/2003 (XVI-A)

T.C.(C) No. 60/2003 (XVI-A)

T.C.(C) No. 66/2003 (XVI-A)

T.C.(C) No. 68/2003 (XVI-A)

T.C.(C) No. 69/2003 (XVI-A)

T.C.(C) No. 70/2003 (XVI-A)

T.C.(C) No. 71/2003 (XVI-A)

T.C.(C) No. 72/2003 (XVI-A)

T.C.(C) No. 73/2003 (XVI-A)

T.C.(C) No. 74/2003 (XVI-A)

T.C.(C) No. 75/2003 (XVI-A)

T.C.(C) No. 76/2003 (XVI-A)

T.C.(C) No. 77/2003 (XVI-A)

Signature Not Verified

Digitally signed by  
NARENDRA K. SINGH  
Date: 2020.01.16  
18:01:10 IST  
Reason

T.C.(C) No. 78/2003 (XVI-A)  
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T.C.(C) No. 38/2019 (XVI-A)

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Date : 14-01-2020 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ARUN MISHRA  
HON'BLE MR. JUSTICE VINEET SARAN  
HON'BLE MR. JUSTICE S. RAVINDRA BHAT

Counsel for parties

Mr. K. Radhakrishnan, Sr. Adv.  
Ms. Swarupama Chaturvedi, Adv.  
Mr. D.L. Chidananda, Adv.  
Mrs. Anil Katiyar, AOR

Mr. Dhruv Mehta, Sr. Adv.  
Ms. Ranjeeta Rohatgi, AOR

Mr. Jatinder Kumar Sethi, Adv.  
Mr. Ashutosh Kumar Sharma, Adv.  
Mr. Jatinder Kumar Bhatia, AOR

Mr. Ranjan Mukherjee, Adv.  
Mr. Subhasish Bhowmick, AOR

Mr. Bhargava V. Desai, AOR

Ms. Suruchii Aggarwal, AOR  
Mr. Prashant Chauhan, Adv.

Mr. Ranjan Mukherjee, AOR  
Mr. P.D. Sharma, AOR  
Mr. R.C. Kaushik, AOR  
Ms. Minakshi Vij, AOR  
Mr. Somnath Mukherjee, AOR  
Mr. Shailendra Bhardwaj, AOR  
Mr. Arun Kumar Beriwal, AOR  
Mr. Naresh Bakshi, AOR  
Mr. Rana Ranjit Singh, AOR  
Mr. Shree Pal Singh, AOR  
Mr. Abhijit Sengupta, AOR  
Ms. Chitra Markandaya, AOR  
Mr. Vishwajit Singh, AOR  
Mr. B. K. Pal, AOR  
Mr. K.S. Rana, AOR  
Mr. Arun K. Sinha, AOR  
Mr. Sudhir Kumar Gupta, AOR  
Mr. R. Gopalakrishnan, AOR  
Mr. A.P. Mohanty, AOR  
M/S. AP & J Chambers, AOR  
Mr. Harpal Singh Sahani, Adv.  
Mr. Soumo Palit, Adv.  
Mr. Sayan Ray, Adv.  
Mr. Yash Pal Dhingra, AOR  
Mr. Ramesh Babu M. R., AOR  
Mr. S. Ravi Shankar, AOR  
Mr. Ranjan Mukherjee, AOR  
Mr. Alok Gupta, AOR

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Mr. Somnath Mukherjee, AOR  
Dr. Surender Singh Hooda, AOR  
Mr. Rameshwar Prasad Goyal, AOR  
Mr. Surya Kant, AOR  
Mr. Rajiv Goel, Adv.  
Mr. Rajesh Sharma, Adv.  
Mr. Firoz Saifi, Adv.  
Ms. Shalu Sharma, AOR  
Mrs. S. Usha Reddy, AOR  
Mr. Ashwani Kumar, AOR  
Mr. M.C. Dhingra, AOR  
Mr. Ashok Kumar Singh, AOR  
Mr. Naresh Kumar Gaur, Adv.  
Mr. Shantwanu Singh, Adv.  
Ms. Pragya Singh, Adv.  
Mr. Chander Shekhar Ashri, AOR  
Mr. G. Ramakrishna Prasad, AOR  
Ms. Varsha Singh, Adv.  
Mr. Hitesh Kumar Sharma, Adv.  
Mr. S.K. Rajora, Adv.  
Mr. Akhileshwar Jha, Adv.  
Mr. Kusum Chaudhary, AOR  
Ms. Sunita Sharma, AOR  
M/s. K.J. John and Co., AOR  
Mr. D.N. Goburdhan, AOR  
Ms. Tanuj Bagga, AOR  
Mr. Ugra Shankar Prasad, AOR

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UPON hearing the counsel the Court made the following  
O R D E R

Heard learned counsel for the parties.

Ms. Suruchii Aggarwal, learned counsel appearing on behalf of  
the Committee, submits that I.A. Nos.154673/2018, 148036/2018 &

156169/2018 have rendered infructuous.

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I.A. Nos.154673/2018, 148036/2018 & 156169/2018 are accordingly, disposed of as having become infructuous.

Mr. K. Radhakrishnan, learned senior counsel appearing on behalf of the Income Tax Department, has today handed over Status Report on behalf of Income Tax Department, which is taken on record. In the status report the following properties are mentioned:-

S. No.	Description of the Property
1.	Agricultural Land, Village Kishanpura Jind, Haryana
2.	Flat Bearing D. No.15-1-84, Flat No.6-A, 6 <sup>th</sup> Floor, Block B, Sea Doll Apartments, Opp. Grand Bay Hotel, Nowroji Road, Maharani Peta, Vishakhapatnam, Andhra Pradesh.
3.	Agricultural Land, Village Pargana and Tehsil Nazibabad, Distt. Bijnor, Uttar Pradesh
4.	Agricultural land, village Bunga, Haryana
5.	Agricultural Land Village Jagadhari Tehsil & Distt. Yamunanagar, Haryana
6.	House No.D-6, Residential Yojana, Begum Bagh, Meerut, Uttar Pradesh.
7.	SCF-21-P, Sector Diwan Khana, HUDA Jind, Haryana
8.	Agricultural Land, Village Parasoli, Gurugram, Haryana
9.	Agricultural Land, Village Bhakrakha, Gurugram, Haryana
10.	Agricultural Land, Bhorakhurd, Gurugram, Haryana
11.	Agricultural Land, Village Sidhrawali, Gurugram, Haryana
12.	Agricultural Land, Village Jaswantgarh, Haryana

13.	Agricultural Land, Village Billa, Haryana 434
14.	Semi Constructed building and open areas in agricultural land in village Billa, Haryana
15.	Agricultural Land, Village Kot, Haryana
16.	Agricultural Land, Village Panda, Tehsil Mhow, Indore, Madhya Pradesh.
17.	Agricultural Land, Village Nawda, Tehsil, Mhow, Indore, Madhya Pradesh.
18.	Homestead land comprises of two storeyed building Golden Complex, RS Plot No.3288, Street No.3, Pargana Baikunthapura, Mouza Siliguri, JL No.110(88), PS Siliguri, Ditt. Darjelling, West Bengal.
19.	Agricultural Land, Village Raau, Tehsil and District Indore, Madhya Pradesh.
20.	Flat No.601, GF Building, No.6, Ranka Park Apartment, Lal Bagh Road, Dodamavaal, Bangalore, Karnataka.
21.	Flat No.S-1, IInd Floor, Albert Court Corporation No.2/4, Albert Street Corporation Ward No.76, Bangalore, Karnataka.
22.	Under Cliff Estate, Mussoorie, Uttrakhand
23.	House No.C-6/359/1, Garhi Mundo, Jagadhari, Haryana.

Learned senior counsel has pointed out that five properties (mentioned at S. Nos.1 to 5) have been sold. Let the process be completed and the amount be transmitted in the account of the Committee.

With respect to property at S. No.6, learned counsel has prayed for time to furnish the details as to rights of the occupants, the Committee also to look into this aspect. Thereafter, matter will be heard and appropriate orders will be passed with respect to the said property.

Let fresh date(s) of auctions be notified in respect of the

properties (mentioned at S. Nos.6 to 15) for which no bid has been submitted.

In respect of properties mentioned at S.Nos.7, 8, 9, 10, 11 and 22, let fresh valuation be done by the Valuation Committee.

With respect to properties at S.Nos.16 & 17, let the demarcation be done by the concerned Authorities, as early as possible and thereafter needful be done.

Let the encumbrances be ascertained with respect to property at S. No.18 and needful be done, as assured, as early as possible. With respect to the property at S. No.19, we direct the Government of Madhya Pradesh to cooperate and provide all necessary documents sought by the Income Tax Department, within a period of fifteen days from the receipt of the request from the Income Tax Department along with a copy of this order.

With respect to properties at S.Nos.20 and 21, let the committee look into the matter and submit its opinion as to the nature of the rights and whether the matter is covered by the orders passed by this Court. With respect to property at S.No.23, let the Bank charge be specified. The Committee also to submit its opinion in this regard.

It is submitted by the learned counsel appearing on behalf of the Investors that with respect to certain investors in Chart 'D' and 'E' of report is not complete. Let needful be done by the Committee and furnish the details on the next date of hearing.

It was stated by the learned counsel appearing for the State of Uttarakhand that the Uttarakhand Authorities are proceeding to take up the matter of Urban Land Ceiling Act, it is assured on behalf of the learned counsel that no final orders are going to be passed without the permission of this Court.

Statement of the learned counsel is placed on record. This is sufficient to take care of the grievance raised by Ms. Suruchii Aggarwal, learned counsel appearing on behalf of the Committee.

With respect to surplus land, counter affidavit has been filed. Let rejoinder to that, if any, be filed by the Committee within three weeks.

List in the last week of February, 2020.

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The Registry is directed to show the files to the learned counsel for the Committee.

(NARENDRA PRASAD)  
COURT MASTER

(JAGDISH CHANDER)  
COURT MASTER

Encl: A copy of Status Report on behalf of Income Tax Department.

TRUE Gm



# Committee - Golden Forest (India) Limited

Appointed by the Hon'ble Supreme Court of India

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## Present Status of Properties

1. On 5.9.2006, Hon'ble Mr. Justice Ashok Bhan and Hon'ble Mr. Justice Sirpurkar were pleased to pass the following order, in T.C.(C). 2 of 2004, Securities and Exchange Board of India vs. Golden Forests (India) Ltd, in para no. 37 ibid:-  
 " 37. The Committee is put at liberty to put to sale the properties at Village Jharmari, lands at Village Kot Billa, Jaswantgarh and other adjoining villages and a Resort at Nalagarh and other properties of GFIL, possession of which has already been taken by the Committee, by auction after due publicity. The sale shall be subject to the confirmation by this Court. After the properties are put to sale, the Committee shall report to this Court about the auction sale effected which shall be subject to the final orders of this Court."
2. Pursuant to the above order certain properties, details of which are contained in I.A. No. 68 of 2007 in T.C.(C) No. 2 of 2004 and I.A. no. 27 of 2007 in T.C. No. 68 of 2003, were put to sale by auction subject to confirmation by the Hon'ble Supreme Court. The successful bidders deposited 25 % of the bid amount as per the terms and conditions of the auction and balance of the amount was to be deposited within 30 days of the confirmation of the sale by the Hon'ble Supreme Court.
3. On 15.10.2008, Hon'ble Supreme Court directed the Committee to take over all the assets mentioned in the valuation report dated 23.6.1998 prepared by Dr. Namavati regarding the properties of Golden Forests Group of Companies. The Court also enumerated guidelines regarding auction sales by the Committee. On 29.7.2009, Hon'ble Supreme Court confirmed the auction sale of first batch of properties sold in December 2006.
4. During the years 2006-12, the Committee had taken over possession of various properties in the States of Punjab and Haryana and Committee through open auction sold various properties under its custody and collected about Rs 476 crores as on 31.3.2012.
5. Earlier on 3.2.2010, Hon'ble Supreme Court had transferred all the writ petitions, transferred cases, interim applications, contempt petitions etc. to Hon'ble Delhi High Court and it was requested to pass appropriate orders.
6. Financial Commissioner, Punjab passed an order on 25.5.2012 regarding surplus lands in proceedings under Punjab Land Reforms Act, 1972, covering 4169.86 acres and rejected the Revisions filed by the companies and contested by the Committee. The Committee approached Delhi High Court against the order passed by Financial Commissioner, Punjab but it was rejected on the grounds of territorial jurisdiction. The Committee, thereafter, filed Writ Petition before Punjab and Haryana High Court. The cases are pending for about 20 years, therefore, the Committee vide I.A. No.145179 of 2019 in WP (C) No.188 of 2004 requested the Hon'ble Supreme Court to decide the matter.

7. A similar matter relating to surplus land measuring about 1186.10 acre in State of Uttarakhand was pending before the Hon'ble Supreme Court but vide order dated 11.4.2011 S.C. remanded the matter to Revenue Board, Uttarakhand. On the application filed by the Committee, the Supreme Court ordered that the Committee be impleaded before Revenue Board, Uttarakhand. The matters are now pending before the ADM (Finance and Revenue) Dehradun. The cases are pending for more than 22 years, therefore, the Committee vide I.A. No.145178 of 2019 in WP (C) No.188 of 2004 requested the Hon'ble Supreme Court to decide the matter.
8. Hon'ble High Court of Delhi confirmed various auction sales conducted by the Committee. The Committee had also examined the legality of the sales executed by ex-management on the basis of illegal and ante-dated resolutions and passed appropriate orders holding the transactions to be illegal. These orders were also upheld by Delhi High Court and Supreme Court.
9. Various issues were under consideration of the Hon'ble High Court of Delhi when on 19.2.2018 the entire records of the case were called for by the Hon'ble Supreme Court. Till February, 2018 sales of 42 properties by the Committee stood confirmed.
10. On 30.7.2018 Hon'ble Supreme Court constituted a team of three members headed by Principal Chief Commissioner of Income Tax, Delhi to submit the correct valuation of the properties of GFIL and its associate companies.
11. As on 1.3.2022, out of total 1473828 claims, 955943 have been paid 70% of their investments. Cheques sent to 238087 investors have been received back undelivered. Cheques sent to about 233098 investors have neither presented to bank nor received back. The Committee has sent reminder to them but no reply received. Rest of approx. 46700 claims are under scrutiny.
12. On 7.5.2019, Hon'ble Supreme Court ordered Income Tax Department to start the sale of the 23 properties mentioned in Part A of the Third Interim Report on "as is whereas basis" and the amount be remitted to the Court. Out of 23 properties the Income Tax Department has auction sold six properties for Rs 13.06 crores and as per directions of the Supreme Court dated 25.9.2019 these were transferred to the account of Chairman, GFIL.

Annex A-20  
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**HAWK CAPITAL PRIVATE LIMITED (CIN-U74899DL1995PTC067864)**  
**BALANCE SHEET AS AT MARCH 31, 2022**

		(Amount in Rs.)	
	Note No.	AS AT 31st March 2022	AS AT 31st March 2021
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
a) Share Capital	1	702,565,070	702,565,070
b) Reserves and Surplus	2	186,479,206	182,931,365
		<b>889,044,276</b>	<b>885,496,435</b>
<b>(2) Share application money pending allotment</b>			
		-	-
<b>(3) Non Current Liabilities</b>			
a) Long Term Borrowings	3	105,000,000	105,000,000
b) Unsecured Compulsory Convertible Debentures	4	-	-
c) Secured Non-Convertible Debentures	5	420,750,000	275,000,000
d) Long-term Provisions	6	4,996,237	4,026,967
		<b>530,746,237</b>	<b>384,026,967</b>
<b>(4) Current Liabilities</b>			
a) Bank/Fls Borrowings	7	40,443,810	47,574,508
b) Short Term Borrowings	8	64,880,000	21,980,000
c) Short-term Provisions	9	6,151,481	2,397,620
d) Other Current Liabilities	10	17,315,582	6,986,571
		<b>128,790,873</b>	<b>78,938,699</b>
<b>TOTAL</b>		<b>1,548,581,385</b>	<b>1,348,462,101</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
a) Property, Plant & Equipment			
(i) Tangible Assets	11	8,583,858	19,045,799
		8,583,858	19,045,799
b) Non-current investment	12	799,956,567	379,706,567
c) Deferred Tax Assets (Net)	13	8,065,287	3,453,206
d) Long-term loans and advances	14	387,453,969	290,517,914
e) Non-current assets	15	55,191,822	187,728,722
		<b>1,259,251,504</b>	<b>880,452,208</b>
<b>(2) Current Assets</b>			
a) Trade receivables	16	30,268,769	24,847,434
b) Cash and cash equivalents	17	193,123,289	366,777,515
c) Short-term loans and advances	18	60,385,700	72,368,000
d) Other current assets	19	5,552,123	4,016,944
		<b>289,329,881</b>	<b>468,009,893</b>
<b>TOTAL</b>		<b>1,548,581,385</b>	<b>1,348,462,101</b>
Significant Accounting Policies	26	(0)	0
Notes on accounts	27		

**For Dinesh K. Sharma & Associates**  
**Chartered Accountants**  
**Firm No.- N-11115**

**Dinesh Kr. Sharma**  
Proprietor  
Membership No.-089695  
UDIN-  
Place : New Delhi  
Date :

**For Hawk Capital Private Limited**

**R. N. Swami**  
Whole Time Director  
DIN No.-03248417

**Pramod Sharma**  
Director  
DIN No.-00013573

**Siddarth Panwar**  
Company Secretary  
PAN No.CAZPP2148F

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**DINESH K SHARMA & ASSOCIATES.**  
**Chartered Accountants**  
**55, OFFICE NO-207,**  
**DARYAGANJ, NEWDELHI-110002**  
**Ph. - +91-23258696/97**  
**Email Id- ca.dksharma@gmail.com**

## INDEPENDENT AUDITORS' REPORT

To

The Members of

Hawk Capital Private Limited

### Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Hawk Capital Private Limited ("the Company") (hereinafter referred as "the Holding Company and its subsidiaries (the holding Company and its subsidiaries together referred to as "the group") its associate and jointly controlled entities, comprising of the Consolidated Balance Sheet as at March 31, 2021, and the Consolidated Statement of Profit and Loss for the year and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us with specific consideration to para 6A of Other Matter paragraph, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, its profit (or Loss)\* and cash flows for the year ended on that date.

#### Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.



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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management's responsibility for the financial statements**

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's responsibilities for the audit of the consolidated financial statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis



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for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

-Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

-Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

-Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

-Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

#### Other Matters

Due to COVID 19 induced restrictions, the ability of the auditor to conduct the audit in accordance with the standard audit procedures prescribed under standards of auditing issued by ICAI for obtaining sufficient and appropriate audit evidence was impacted, thereby such standard audit procedures could not be properly performed, including but not limited to:

- Limited inspection, observation, examination and verification of the original documents/ files;
- Physical verification of cash;
- Limited examination of the various documents with regard to primary and collateral security;
- Limited scrutiny of the credit facility documents files submitted by borrowers;
- Limited scrutiny of the Sanction / Renewals/ Review/ appraisal / disbursement/ compliance and detailed documentation as per laid down procedures including execution of requisite documentation;

#### Report on other legal and regulatory requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order,



to the extent applicable.

As required by Section 143(3) of the Act, we report that:

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- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid consolidated financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
  - a. The Company does not have any pending litigations which would impact its financial position;
  - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
  - c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

**For Dinesh K. Sharma & Associates**

Chartered Accountants

Firm Registration No. N-11115

Proprietor

Membership No: 089695

UDIN: 21089695AAAAEV2139

Place: New Delhi

Date: 30/10/2021

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**HAWK CAPITAL PRIVATE LIMITED (CIN-U74899DL1995PTC067864)**  
**CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2021**

		(Amount in Rs.)	
	Note No.	AS AT 31st March 2021	AS AT 31st March 2020
<b><u>I. EQUITY AND LIABILITIES</u></b>			
<b>(1) Shareholder's Funds</b>			
a) Share Capital	1	702,565,070	9,318,320
b) Reserves and Surplus	2	182,798,510	133,863,384
		<u>885,363,580</u>	<u>143,181,704</u>
<b>(2) Share application money pending allotment</b>			
		-	-
<b>(3) Non Current Liabilities</b>			
a) Long Term Borrowings	3	105,000,000	35,000,000
b) Unsecured Compulsory Convertible Debentures	4	-	690,000,000
c) Secured Non-Convertible Debentures	5	275,000,000	-
d) Long-term Provisions	6	4,026,967	3,238,377
		<u>384,026,967</u>	<u>728,238,377</u>
<b>(4) Current Liabilities</b>			
a) Bank/Fls Borrowings	7	47,574,508	64,486,621
b) Short Term Borrowings	8	21,980,000	22,980,000
c) Short-term Provisions	9	2,397,620	5,321,050
d) Other Current Liabilities	10	6,986,571	3,098,476
		<u>78,938,699</u>	<u>95,886,147</u>
<b>TOTAL</b>		<u><b>1,348,329,246</b></u>	<u><b>967,306,228</b></u>
<b><u>II. ASSETS</u></b>			
<b>(1) Non-current assets</b>			
a) Property, Plant & Equipment			
(i) Tangible Assets	11	19,045,799	16,679,558
		<u>19,045,799</u>	<u>16,679,558</u>
b) Non-current investment	12	379,573,712	464,010,433
c) Deferred Tax Assets (Net)	13	3,453,206	414,750
d) Long-term loans and advances	14	290,517,914	181,966,101
e) Non-current assets	15	187,728,722	186,191,822
		<u>880,319,353</u>	<u>849,262,664</u>
<b>(2) Current Assets</b>			
a) Trade receivables	16	24,847,434	23,415,649
b) Cash and cash equivalents	17	366,777,515	2,150,825
c) Short-term loans and advances	18	72,368,000	86,458,000
d) Other current assets	19	4,016,944	6,019,090
		<u>468,009,893</u>	<u>118,043,564</u>
<b>TOTAL</b>		<u><b>1,348,329,246</b></u>	<u><b>967,306,228</b></u>

Significant Accounting Policies 26  
Notes on accounts 27

For Dinesh K. Sharma & Associates  
Chartered Accountants  
Firm No.- N-11115

Dinesh Kr. Sharma  
Proprietor  
Membership No.-089695  
UDIN- 21089695AAAAEV2139

Place : New Delhi  
Date : 30/10/2021

For Hawk Capital Private Limited

R. N. Swami  
Whole Time Director  
DIN No.-03248417

Pramod Sharma  
Director  
DIN No.-00013573

Siddarth Panwar  
Company Secretary  
PAN No.CAZPP2148F



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**HAWK CAPITAL PRIVATE LIMITED (CIN-U74899DL1995PTC067864)**  
**CONSOLIDATED PROFIT & LOSS STATEMENT FOR THE YEAR ENDED MARCH 31, 2021**

		(Amount in Rs.)	
	Note No.	As at 31st March 2021	As at 31st March 2020
<b>I. REVENUE</b>			
Revenue from Operations	20	31,635,238	39,964,861
Other Income	21	6,022,429	781,620
<b>Total Revenue</b>		<b>37,657,667</b>	<b>40,746,481</b>
<b>II. EXPENSES</b>			
Employee benefits expense	22	1,980,456	1,917,712
Finance Cost	23	11,520,890	11,690,092
Provision for NPA	24	6,507,300	513,151
Administrative and other expenses	25	12,486,449	5,703,173
Depreciation / amortisation	11	1,786,684	1,640,687
(Profit) / Loss from Associates		(63,279)	(13,969)
<b>Total Expenses</b>		<b>34,218,499</b>	<b>21,450,846</b>
<b>III. PROFIT /(LOSS) BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX</b>		<b>3,439,167</b>	<b>19,295,635</b>
<b>IV. EXCEPTIONAL ITEMS</b>		-	-
<b>V. PROFIT/(LOSS) BEFORE TAX</b>		<b>3,439,167</b>	<b>19,295,635</b>
<b>VI. PROVISION FOR TAXES</b>			
(a) Current taxes	9	2,397,620	5,321,050
(b) Deferred taxes	13	(3,038,456)	(865,944)
<b>VII. PROFIT/(LOSS) AFTER TAX</b>		<b>4,080,003</b>	<b>14,840,529</b>
<b>VIII. EARNINGS PER SHARE- basic</b>			
Basic		3.25	15.93
Diluted		3.25	15.93
Significant Accounting Policies	26		
Notes on accounts	27		

For Dinesh K. Sharma & Associates  
Chartered Accountants  
Firm No.- N-11115

Dinesh Kr. Sharma  
Proprietor  
Membership No.-089695  
UDIN- 21089695 AAAAEV 2139

Place : New Delhi  
Date : 30/10/2021

For Hawk Capital Private Limited

R. N. Swami  
Whole Time Director  
DIN No.-03248417

Pramod Sharma  
Director  
DIN No.-00013573

Siddharth Panwar  
Company Secretary  
PAN No.CAZPP2148F

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**HAWK CAPITAL PRIVATE LIMITED (CIN-U74899DL1995PTC067864)**  
**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2021**

(Amount in Rs.)

	AS AT 31st March, 2021	AS AT 31st March, 2020
<b>Cash Flow From Operating Activities</b>		
Net Profit/(loss) before tax	3,439,167	19,295,635
<b>Adjustment for :-</b>		
Provision for Standard Assets	(788,590)	(644,807)
Earlier year expenses	(501,820)	-
Depreciation and Amortization	1,786,684	1,640,687
Adjustment of income tax	(607,667)	(912,265)
<b>Operating profit/(loss) before working capital changes</b>	<b>3,327,774</b>	<b>19,379,250</b>
<b>Adjustment for changes in working capital:</b>		
Increase/(Decrease) in Short-term Provisions	(2,923,430)	588,730
Increase/(Decrease) in Long-term Provisions	788,590	644,807
Increase/(Decrease) in other Current Liabilities	3,888,095	(412,330)
(Increase)/Decrease in Trade receivable	(1,431,785)	(6,805,504)
(Increase)/Decrease in Short-term Loans & Advances	14,090,000	(12,150,776)
(Increase)/Decrease in Long term Loans & Advances	(108,551,813)	34,178,563
(Increase)/Decrease in other non Current Assets	(1,536,900)	3,507,500
(Increase)/Decrease in other Current Assets	2,002,146	(40,976)
	<b>(90,347,323)</b>	<b>38,889,265</b>
Income tax paid	(2,397,620)	(5,321,050)
<b>Net cash flow from/(Used in) operating activities (A)</b>	<b>(92,744,943)</b>	<b>33,568,215</b>
<b>Cash Flow from Investing activities</b>		
Purchase of Fixed Assets	(4,152,926)	(44,500)
Investment in shares	84,436,721	(63,021,469)
<b>Net cash flow from/(Used in) Investing activities (B)</b>	<b>80,283,795</b>	<b>(63,065,969)</b>
<b>Cash Flow from Financing activities</b>		
Proceeds from Long Term Borrowings	70,000,000	(10,751,513)
Proceeds from Short Term Borrowings	(1,000,000)	22,980,000
Proceeds from Banks/FLs Borrowings	(16,912,113)	(1,084,952)
Proceeds from Non Convertible Debentures	275,000,000	-
Increase in Share Capital	3,246,750	1,321,600
Changes in Share Premium	46,753,200	15,678,400
<b>Net cash flow from/(Used in) Financing activities (C)</b>	<b>377,087,837</b>	<b>28,143,535</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents during the year (A+B+C)</b>	<b>364,626,690</b>	<b>(1,354,219)</b>
Cash & Cash Equivalent at the beginning of the year	2,150,825	3,505,044
Cash & Cash Equivalent at the end of the year	366,777,515	2,150,825
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>364,626,690</b>	<b>(1,354,219)</b>

Significant Accounting Policies 26  
Notes on accounts 27

For Dinesh K. Sharma & Associates  
Chartered Accountants  
Firm No.- N-11115

Dinesh Kr. Sharma  
Proprietor  
Membership No.-089695  
UDIN- 21089695 AAAA-EV2139

Place : New Delhi  
Date : 30/10/2021

For Hawk Capital Private Limited

R. N. Swami  
Whole Time Director  
DIN No.-03248417

Pramod Sharma  
Director  
DIN No.-00013573

Siddharth Panwar  
Company Secretary  
PAN No.CAZPP2148F

**Hawk Capital Private Limited (CIN-U74899DL1995PTC067864)**  
**Notes Forming part of the Consolidated Financial Statements**

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**Note No. 1 - Share Capital**  
**SHARE CAPITAL**

(Amount in Rs.)

	As at 31ST MARCH 2021		As at 31ST MARCH 2020	
	Number	Rupees	Number	Rupees
<b>Authorised</b>				
Equity shares of Rs. 10 each	5,000,000	50,000,000	5,000,000	50,000,000
Preference shares of Rs. 1000 each	700,000	700,000,000	-	-
<b>TOTAL</b>	<b>5,700,000</b>	<b>750,000,000</b>	<b>5,000,000</b>	<b>50,000,000</b>
<b>Issued, Subscribed and Fully Paid up</b>				
Equity shares of Rs. 10 each	1,256,507	12,565,070	931,832	9,318,320
Compulsory Convertible Preference shares of Rs. 1000 each	690,000	690,000,000	-	-
<b>TOTAL</b>	<b>1,946,507</b>	<b>702,565,070</b>	<b>931,832</b>	<b>9,318,320</b>

**(i) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the year**

	As at 31ST MARCH 2021		As at 31ST MARCH 2020	
	Number	Rupees	Number	Rupees
<b>Equity Shares with voting rights</b>				
Shares outstanding at the beginning of the year	931,832	9,318,320	799,672	7,996,720
Shares issued during the year	324,675	3,246,750	132,160	1,321,600
Shares outstanding at the end of the year	<b>1,256,507</b>	<b>12,565,070</b>	<b>931,832</b>	<b>9,318,320</b>
<b>0.01 % Cumulative Compulsory Convertible Preference Shares for 10 Years</b>				
Shares outstanding at the beginning of the year	-	-	-	-
Shares issued during the year	690,000	690,000,000	-	-
Shares outstanding at the end of the year	<b>690,000</b>	<b>690,000,000</b>	<b>-</b>	<b>-</b>

**(ii) Rights, preferences and restrictions attached to the shares**

**Equity shares**

The Company has only one class of equity shares having a face value of ₹ 10 per share. Each holder of the equity share is entitled to one vote per share.

During the year ended 31st March 2021, the amount of dividend to equity share holder is NIL (31st March 2020 - NIL).

**Compulsory Convertible Preference Shares (CCPS)**

The Company has issued only one class of Preference shares namely compulsory convertible preference shares (CCPS) having a face value of ₹ 1,000 per share. The CCPS shall convert into Equity Shares of the Company at the end of 10 (ten) years from the Date of Issuance, or upon Compulsorily Pre-Conversion. The holders of CCPS shall be entitled to vote only on such matters which affect their rights.

For Hawk Capital Private Limited

*[Signature]*

Director/Auth. Signatory

For Hawk Capital Private Limited

*[Signature]*

Director/Auth. Signatory



# Hawk Capital Private Limited (CIN-U74899DL1995PTC067864)

## Notes Forming part of the Consolidated Financial Statements

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### (iii) Details of Shareholders holding more than 5% of a class of shares:

Particulars	31ST MARCH 2021		31ST MARCH 2020	
	No. of Shares	% Holding	No. of Shares	% Holding
<b>Equity Shares</b>				
Mr. Pramod Sharma	977,553	77.80	652,878	70.06
Mr. Shalabh Gupta	68,975	5.49	68,975	7.40
M/s Arck Consultants Pvt. Ltd.	77,519	6.17	77,519	8.32
	1,124,047	89.46	799,372	85.78
<b>Compulsory Convertible Preference Shares</b>				
M/s Vision India Fund	540,000	78.26	-	-
M/s Predicate Consultants Pvt Ltd	150,000	21.74	-	-
	690,000	100.00	-	-

Note No. 2

(Amount in Rs.)

### RESERVES AND SURPLUS

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
<b>General Reserve Account</b>		
Opening Balance	15,242,904	11,536,264
Addition during the year	1,004,181	3,706,640
Subtraction during the year	-	-
	16,247,085	15,242,904
<b>RBI Reserve Account</b>		
Opening Balance	12,469,976	9,504,664
Addition during the year	803,345	2,965,312
	13,273,321	12,469,976
<b>Share Premium Account</b>		
Opening Balance	75,856,751	60,178,351
Addition during the year	46,753,200	15,678,400
	122,609,951	75,856,751
<b>Profit and Loss Account</b>		
Opening Balance	30,293,753	23,682,248
Add: Profit/(loss) for the year	4,080,003	14,840,529
Less: Adjustment on a/c of I. Tax	607,667	912,265
Less: Adjustment on a/c of earlier year exp.	501,820	-
Less: Appropriations		
Transfer to General Reserve	1,004,181	3,706,640
Transfer to RBI Reserve Fund	803,345	2,965,312
Transfer to Contingent Prov. for Standard Assets	788,590	644,807
Total Appropriations	2,596,115	7,316,759
	30,668,154	30,293,753
<b>Total</b>	<b>182,798,510</b>	<b>133,863,384</b>

For Hawk Capital Private Limited

*[Signature]*

Director/Auth. Signatory

For Hawk Capital Private Limited

*[Signature]*

Director/Auth. Signatory



**Hawk Capital Private Limited (CIN-U74899DL1995PTC067864)**  
**Notes Forming part of the Consolidated Financial Statements**

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Note No. 3

(Amount in Rs.)

**LONG TERM BORROWINGS**

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Unsecured loans from Companies	-	35,000,000
Secured loans from Financial Institution / NBFC	105,000,000	-
<b>TOTAL</b>	<b>105,000,000</b>	<b>35,000,000</b>

Note No. 4

(Amount in Rs.)

**UNSECURED COMPULSORY CONVERTIBLE DEBENTURES**

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Unsecured Compulsory Convertible Debentures into Equity - 6,90,00,000 No. of Rs 10/- each	-	690,000,000
<b>TOTAL</b>	<b>-</b>	<b>690,000,000</b>

Note No. 5

(Amount in Rs.)

**SECURED NON-CONVERTIBLE DEBENTURES**

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Secured Non-Convertible Debentures - 27,500 No. of Rs 10,000/- each	275,000,000	-
<b>TOTAL</b>	<b>275,000,000</b>	<b>-</b>

Note No. 6

(Amount in Rs.)

**LONG TERM PROVISIONS**

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
<b>Contingent Provision for Standard Assets</b>		
Opening Balance	3,238,377	2,593,570
Addition during the year	788,590	644,807
	<b>4,026,967</b>	<b>3,238,377</b>
	<b>4,026,967</b>	<b>3,238,377</b>

For Hawk Capital Private Limited

*[Signature]*

Director/Auth. Signatory

For Hawk Capital Private Limited

*[Signature]*

Director/Auth. Signatory



**Hawk Capital Private Limited (CIN-U74899DL1995PTC067864)**  
**Notes Forming part of the Consolidated Financial Statements**

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Note No. 7

(Amount in Rs.)

**BANK/FIs BORROWINGS**

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
<b>Secured Loans:</b>		
a) HDFC Bank Ltd.	5,071,561	3,182,375
b) UCO Bank	195,668	289,923
c) Toyota Financial Services India Ltd.	-	482,882
<b>Cash Credits:</b>		
a) RBL Bank	42,307,279	60,531,441
<b>TOTAL</b>	<b>47,574,508</b>	<b>64,486,621</b>

Note No. 8

(Amount in Rs.)

**SHORT TERM BORROWINGS**

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Unsecured loans from companies	21,980,000	22,980,000
<b>TOTAL</b>	<b>21,980,000</b>	<b>22,980,000</b>

Note No. 9

(Amount in Rs.)

**SHORT TERM PROVISIONS**

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Current Income Taxes	2,397,620	5,321,050
<b>TOTAL</b>	<b>2,397,620</b>	<b>5,321,050</b>

Note No. 10

(Amount in Rs.)

**OTHER CURRENT LIABILITIES**

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
(a) Amount Payable	-	920,000
(b) Other Current Liabilities		
- Statutory due	1,358,237	366,654
- Salary Payable	155,500	18,000
- Expenses Payable	1,154,225	172,390
- Interest Payable	4,318,609	1,621,432
<b>TOTAL</b>	<b>6,986,571</b>	<b>3,098,476</b>

For Hawk Capital Private Limited

Director/Auth. Signatory

For Hawk Capital Private Limited

Director/Auth. Signatory



Hawk Capital Private Limited  
Notes Forming part of the Consolidated Financial Statements  
NOTE NO. 11  
Property, Plant & Equipment  
As Per Companies Act

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DESCRIPTION	GROSS BLOCK (AT COST)				DEPRECIATION				(Amount in Rs.) NET BLOCK	
	As at 01.04.2020	Additions/ Adjustments during the year	Sales / Adjustments during the year	As at 31.03.2021	Upto 31.03.2020	For the Year	Adjustments during the year	As at 31.03.2021	As at 31.03.2021	As at 31.03.2020
<b>Tangible Assets (A)</b>										
Office Equipment	533,181		-	533,181	301,047	74,781	-	375,828	157,353	232,134
Computer	155,700	38,300	-	194,000	75,285	26,592	-	101,877	92,123	80,415
Vehicles	10,325,756	4,114,625		14,440,381	2,904,475	1,451,865	-	4,356,340	10,084,041	7,421,281
Furniture & Fixture	25,321	-	-	25,321	18,183	2,405	-	20,588	4,733	7,138
Buildings	9,683,800	-	-	9,683,800	745,210	231,040		976,250	8,707,550	8,938,590
<b>TOTAL (A)</b>	<b>20,723,758</b>	<b>4,152,925</b>	<b>-</b>	<b>24,876,683</b>	<b>4,044,200</b>	<b>1,786,684</b>	<b>-</b>	<b>5,830,884</b>	<b>19,045,799</b>	<b>16,679,558</b>
<b>Intangible Assets (B)</b>										
<b>TOTAL (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL (A+B)</b>	<b>20,723,758</b>	<b>4,152,925</b>	<b>-</b>	<b>24,876,683</b>	<b>4,044,200</b>	<b>1,786,684</b>	<b>-</b>	<b>5,830,884</b>	<b>19,045,799</b>	<b>16,679,558</b>

For Hawk Capital Private Limited

*[Signature]*  
Director/Auth. Signatory

For Hawk Capital Private Limited

*[Signature]*  
Director/Auth. Signatory



# Hawk Capital Private Limited (CIN-U74899DL1995PTC067864)

## Notes Forming part of the Consolidated Financial Statements

Note No. 12

(Amount in Rs.)

### OTHER NON- CURRENT INVESTMENT

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
<b>Non Current Investment</b>		
Investment in quoted shares	655,067	655,067
Investment in unquoted shares	68,551,500	68,551,500
<u>Investment in unquoted shares. Valued at Cost</u>		
Associate Concern	2,867,145	2,803,866
(Above amount including Goodwill of Rs.3,07,222)		
Investment in unquoted debentures	282,000,000	392,000,000
Investment in UVARCL - TRUST XVI	25,500,000	-
<b>TOTAL</b>	<b>379,573,712</b>	<b>464,010,433</b>

Note No. 13

(Amount in Rs.)

### DEFERRED TAX ASSET

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
<b>Opening Balance</b>	<b>414,750</b>	<b>(451,194)</b>
<b>(a) Deferred tax liabilities (net)</b>		
(i) Depreciation and amortisation	(625,458)	(480,562)
	<b>(174,002)</b>	<b>(133,692)</b>
<b>(b) Deferred tax assets (net)</b>		
(i) Provision for NPA	6,507,300	3,593,228
(ii) Rates & Taxes	5,040,000	
	<b>3,212,459</b>	<b>999,636</b>
<b>Closing Balance</b>	<b>3,453,206</b>	<b>414,750</b>

Note No. 14

(Amount in Rs.)

### LONG TERM LOANS AND ADVANCES

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
<b>Loans, Considered good</b>		
Loans & Advances to companies	185,240,000	95,550,600
Loans & Advances to other than companies	55,327,873	73,414,066
Advances to other than Co. for sale of shares	2,500,000	2,500,000
	<b>243,067,873</b>	<b>171,464,666</b>
<b>Loans, Considered NPA</b>		
Loans & Advances to companies	42,525,556	1,008,418
Loans & Advances to other than companies	11,431,785	10,772,129
	<b>53,957,341</b>	<b>11,780,546</b>
Less: Provisions for NPAs	6,507,300	1,279,111
	<b>47,450,042</b>	<b>10,501,435</b>
<b>TOTAL</b>	<b>290,517,914</b>	<b>181,966,101</b>

Note No. 15

(Amount in Rs.)

### NON CURRENT ASSETS

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Amount receivable for sale of shares	131,000,000	131,000,000
Project	56,728,722	55,191,822
<b>TOTAL</b>	<b>187,728,722</b>	<b>186,191,822</b>



For Hawk Capital Private Limited

Director/Auth. Signatory

For Hawk Capital Private Limited

Director/Auth. Signatory



**Hawk Capital Private Limited (CIN-U74899DL1995PTC067864)**  
**Notes Forming part of the Consolidated Financial Statements**

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Note No. 16

(Amount in Rs.)

**TRADE RECEIVABLES**

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Unsecured, considered good		
Outstanding for more than six months	11,805,439	10,232,597
Others	13,041,995	13,183,052
<b>TOTAL</b>	<b>24,847,434</b>	<b>23,415,649</b>

Note No. 17

(Amount in Rs.)

**CASH AND CASH EQUIVALENTS**

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
(i) Balances with banks - In Current Accounts	361,093,402	1,039,325
(i) Other bank balances - FDR	5,000,000	-
(ii) Cash in hand	684,113	1,111,500
<b>TOTAL</b>	<b>366,777,515</b>	<b>2,150,825</b>

Note No. 18

(Amount in Rs.)

**SHORT TERM LOANS AND ADVANCES**

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Loans & Advances to companies	62,000,000	77,950,000
Loans & Advances to other than companies	10,368,000	8,508,000
<b>TOTAL</b>	<b>72,368,000</b>	<b>86,458,000</b>

Note No. 19

(Amount in Rs.)

**OTHER CURRENT ASSETS**

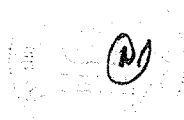
	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Amount recoverable	26,550	26,550
Advance tax AY 2020-21	-	1,100,000
Tax deducted at sources	1,576,339	2,368,319
Tax deducted at sources - other	249,823	341,978
ITC - GST	1,343,520	1,460,899
Prepaid Salary (Advance to Staff)	-	10,000
Income tax refund recoverable	188,214	188,214
Prepaid Expenses	285,265	418,130
Security Deposit - Photocopier Machine	15,000	15,000
Advance against salary	-	90,000
Interest accrued on fixed deposit with UCO Bank	7,233	-
Advance paid for Work / Service	325,000	-
<b>TOTAL</b>	<b>4,016,944</b>	<b>6,019,090</b>

For Hawk Capital Private Limited

*[Signature]*  
 Director/Auth. Signatory

For Hawk Capital Private Limited

*[Signature]*  
 Director/Auth. Signatory



# Hawk Capital Private Limited (CIN-U74899DL1995PTC067864)

## Notes Forming part of the Consolidated Financial Statements

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Note No. 20

(Amount in Rs.)

### REVENUE FROM OPERATIONS

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
<b>Income from Business &amp; Profession</b>		
Interest Income	26,685,238	37,353,611
Consultancy and Professional fees	2,100,000	2,500,000
Processing Fees	2,850,000	111,250
	31,635,238	39,964,861
<b>TOTAL</b>	<b>31,635,238</b>	<b>39,964,861</b>

Note No. 21

(Amount in Rs.)

### OTHER INCOME

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Profit on Sale of Compulsory Conv. Debenture	6,000,000	-
Dividend Income	13,330	230,875
Interest on Fixed Deposit with UCO Bank	7,233	-
Other Income	1,866	550,745
	6,022,429	781,620
<b>TOTAL</b>	<b>6,022,429</b>	<b>781,620</b>

Note No. 22

(Amount in Rs.)

### EMPLOYEE BENEFIT EXPENSES

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Salaries and Allowances	1,697,000	1,478,111
Staff Welfare	260,006	400,001
Wages	23,450	39,600
	1,980,456	1,917,712
<b>TOTAL</b>	<b>1,980,456</b>	<b>1,917,712</b>

Note No. 23

(Amount in Rs.)

### FINANCIAL CHARGES

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Interest on Car Loan	337,349	403,844
Interest on Corporates	4,661,742	4,171,445
Interest on OD - RBL	6,161,601	7,114,803
Interest on Term Loan	31,644	-
Interest on Unsecured Compulsory Convertible Debentures	328,554	-
	11,520,890	11,690,092
<b>TOTAL</b>	<b>11,520,890</b>	<b>11,690,092</b>

Note No. 24

(Amount in Rs.)

### PROVISION FOR NPA

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
<b>Loans, Considered NPA</b>		
Loans to Company	4,669,374	100,842
Loans to Persons other than Company	1,837,926	1,178,269
	6,507,300	1,279,111
<b>Provision for NPA for the year</b>	<b>6,507,300</b>	<b>1,279,111</b>
<b>Less: Reversal of Provision for NPA</b>		
Loans to Company	-	525,960
Loans to Persons other than Company	-	240,000
	-	765,960
<b>TOTAL</b>	<b>6,507,300</b>	<b>513,151</b>

For Hawk Capital Private Limited

For Hawk Capital Private Limited

Director/Authorised Signatory



**Hawk Capital Private Limited (CIN-U74899DL1995PTC067864)****Notes Forming part of the Consolidated Financial Statements**

Note No. 25

(Amount in Rs.)

**ADMINISTRATIVE AND OTHER EXPENSES**

	As at 31ST MARCH 2021	As at 31ST MARCH 2020
Auditor's fees	125,000	59,000
Bank Charges	12,046	8,955
Bank Guarantee Expenses	38,882	-
Books & Periodicals	-	4,593
Business Promotion	574,488	732,204
Annual Maintenance Expenses (Laptop & Desktop)	16,962	25,712
Consultancy Fees	2,703,200	1,789,864
Credit Rating Expenses	-	65,400
Electricity Expenses	51,282	85,721
General Maintenance (Building) Expenses	348,987	561,509
Insurance expenses	170,849	192,233
Interest on late payment & filling of GST	5,940	6,820
Interest on late payment of I. Tax	320,603	239,343
Interest on late payment of TDS	18,169	837
D- mat Expenses	-	6,775
Legal & Professional Expenses	657,906	107,550
Lease Rent Expenses	249,998	804,420
Membership & Subscription Fees	26,675	56,312
Miscellaneous Expenses	118,546	98,337
Miscellaneous Expenses (Foreign)	8,200	-
Postages, Courier & Stamps	18,766	6,543
Printing & Stationery	28,242	18,705
Rates & Taxes	25,259	33,244
Roc fees	6,302,400	15,700
Repair & Maintenance Expenses	137,695	109,090
Rent - Photocopier Machine	24,780	46,374
Telephone & Communication Expenses	59,415	64,414
Vehicle Running & Maintenance Expenses	161,023	202,099
Valuation Expenses	202,550	-
Website Domain Expenses	1,974	-
Donations	-	80,000
Conveyance Expenses	17,459	64,888
Office Expenses	2,625	2,940
Tour & Travelling Expenses (Foreign)	-	11,052
Tour & Travelling Expenses	56,528	202,539
<b>TOTAL</b>	<b>12,486,449</b>	<b>5,703,173</b>

Significant Accounting Policies

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Notes on accounts

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For Dinesh K. Sharma &amp; Associates

Chartered Accountants

Firm No.- N-11115

Dinesh Kr. Sharma

Proprietor

Membership No.-089695

UDIN- 21089695 AAAAEV2139

Place : New Delhi

Date : 30/10/2021

For Hawk Capital Private Limited

R. N. Swami

Whole Time Director

DIN No.-03248417

Pramod Sharma

Director

DIN NO.-00013573

Siddharth Panwar

Company Secretary

Pan No.CAZPP2148F

## HAWK CAPITAL PRIVATE LIMITED

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Notes to the Consolidated Financial Statements for the year ending 31st March, 2021

### CORPORATE INFORMATION

Hawk Capital Pvt. Ltd. is a private limited company domiciled in India and incorporated under the provisions of the Companies Act, 1956 as at 26<sup>th</sup> April, 1995. The main object of the company is to carry on the business of NBFC. The registered office of the company is situated at 704, 7<sup>th</sup> Floor, Deepali Building, 92, Nehru Place, New Delhi-110019.

### Note No: 26

### PRINCIPLES OF CONSOLIDATION:

The Consolidated Financial Statements consist of Hawk Capital Private Limited ("Holding Company") and its associates Company (collectively referred to as "group"). The consolidated financial statements have been prepared on the following basis:

- Investment in associates where the Company directly or indirectly through subsidiaries holds more than 20% of equity are accounted for using equity method as per Accounting Standard 23 – accounting for investment in associates in consolidated financial statements notified by companies accounting standards 2006.
- The group account for its share of post-acquisition changes in net assets of associates after eliminating unrealized profits and losses resulting from transactions between the company and its associates to the extent of its shares through its consolidated statement of profit and loss to the extent such changes attributable to the associates statement of profit and loss and through its reserves for the balance based on available information.
- The difference between the cost of investment in the associates and the groups share of net assets at the time of acquisition of share in the associates is identified in the financial statements as goodwill or capital reserve as a case maybe.
- The associates Company which is included in the consolidation and the group' holding herein are as under:

Name of the Company	Ownership in % either directly or through subsidiaries	
	2020-21	2019-20
M/s Uv Housing Finance Ltd.	21.90%	21.90%



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## **SIGNIFICANT ACCOUNTING POLICIES:**

### **A. Basis of Preparation of Financial Statements:**

1. The Revised Schedule VI has become effective from 1<sup>st</sup> April, 2011 for the preparation of financial statements. This has significantly impacted the disclosure and presentation made in the financial statements.
2. The financial statements are prepared on the historical cost convention and in accordance with the generally accepted accounting principles. The Company follows accrual system of accounting except otherwise stated.
3. Accounting policies unless specified otherwise are consistent and in consonance with generally accepted accounting principles.

### **Use of estimates**

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results materialize are known.

### **B. Method of Valuation of Fixed Assets**

Fixed assets are stated at cost of acquisition inclusive of duties, taxes, incidental expenses and erection expenses.

### **C. Depreciation**

It has been provided on straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013.

### **D. Investments**

Non-Current Investments have been valued on cost basis.

### **E. Deferred Tax**

Deferred tax is recognized, subject to consideration of prudence, on timing differences, representing the difference between the taxable income/(loss) that originated in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets and liabilities are measured using tax rules and tax laws that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets viz. unabsorbed depreciation and carry forward losses are recognized if there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.



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**F. Retirement Benefits**

Since there is no policy of the Company regarding retirement benefits, therefore Company has not made any provision on account of Gratuity and encashment of leave as per the revised AS-15 as informed by the Management.

**G. Earnings Per Share**

Basic earnings per share is computed by dividing the profit/(loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit/(loss) after tax (including the post-tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

**H. Leases**

**Operating Lease**

Lease payments shall be recognized as an expense on straight line basis or other systematic basis.

**I. Cash Flow Statements**

Cash flow statement is prepared in accordance with "indirect method" for operating activities and "direct method" for investing and financing activities.



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Note No: 27

**OTHER NOTES ON ACCOUNTS**

**A. Earnings per share**

Particulars	For the year ended 31 March, 2021	For the year ended 31 March, 2020
Net Profit after Tax (Rs.)	40,80,003	1,48,40,529
Number of equity shares outstanding during the year	12,56,507	9,31,832
Weighted average number of equity shares outstanding during the year	10,35,905	9,13,025
Basic earnings per share (Rs.)	3.25	15.93
Diluted earnings per share (Rs.)	3.25	15.93
Nominal value of the share (Rs)	10	10

**B. Leasing Arrangements:**

The Company had entered into operating lease arrangement of office space for corporate office for (3+3+3) 9 years w.e.f. 18<sup>th</sup> August, 2017 to 17<sup>th</sup> August, 2026.

During the year, the company left the space and discontinued the lease.

Lease payments charged during the year to the Profit and Loss Account amounting to Rs.2,49,998/- (Previous Year Rs. 8,04,420/-).

**C. Contingent Liabilities as on March 31, 2021**

-----NIL-----

**D.** As per information and explanation given to us and certified by the Directors the value of current assets, loans and advances shown in the Balance Sheet have a value on realization in the ordinary course of business at least equal to the amount at which they are stated on the Balance Sheet.

**E. Earning / Expenditure in Foreign Currency**

- |  |       |
|--|-------|
| (a) Expenditure in Foreign Currency(after TDS) | - NIL |
| Amount of TDS                                  | - NIL |
| (b) Earning in Foreign Currency                | - NIL |



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- F. Consequent to the adoption Accounting Standard 22, tax expenses for the period comprise of current tax and deferred tax. The significant component of deferred tax assets/ liabilities on account of temporary difference are:

Particulars	Amount (Rs.)
Difference in Depreciation	(6,25,458/-)
Provision for NPA	65,07,300/-
<b><u>Rates &amp; Taxes</u></b>	50,40,000/-
MCA – ROC Fees on a/c of increased in Authorised Share Capital of Company (80% of Rs. 63,00,000/-)	
Deferred Tax Assets (Closing Balance)	34,53,206/-

G. **Related Party Transactions**

(i) **Related Party Disclosure:-**

	Related parties and nature of related party relationship with whom transaction have taken place during the current and previous period:		
<b>Promoter Director/ Whole-time Director/ Company Secretary</b>	Mr. Ram Niwas Swami, Whole-time Director	Mr. Pramod Sharma, Promoter Director	Mr. Siddharth Panwar, Company Secretary (Joined w.e.f. 01.03.2021)
<b>Relatives of Director</b>	-	Ms. Shilpi Sharma, Mr. Niranjana Lal Sharma	-
<b>Entity</b>	M/s UV Asset Reconstruction Company Ltd. (Director and relative are substantially interested)		





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## (ii) Transactions with related parties: (Amount in Rs.)

Type of Transaction	FY 2020-21			FY 2019-20		
	Whole-time Director	Director	Company Secretary	Whole-time Director	Director	Company Secretary
	Mr. Ram Niwas Swami	Mr. Pramod Sharma	Mr. Siddharth Panwar	Mr. Ram Niwas Swami	Mr. Pramod Sharma	Mr. Siddharth Panwar
Salary, Perquisites and Allowances	4,10,000/-	-	30,000/-	3,60,000/-	-	-
Advance against Salary	-	-	-	1,00,000/-	-	-
Issue of Share Capital	-	4,99,99,950/-	-	-	-	-

## (iii) Loans &amp; Advance to the related parties:

(Amount in Rs.)

Type of Transaction	FY 2020-21		FY 2019-20	
	Relatives of Director		Relatives of Director	
	Mr. Niranjan Lal Sharma	Ms. Shilpi Sharma	Mr. Niranjan Lal Sharma	Ms. Shilpi Sharma
Loan & Advances	O/s Rs. 7,20,000/-	-	O/s Rs. 7,20,000/-	-
Interest accrued	Rs. 57,600/-	-	Rs. 57,600/-	-
Shares Purchase dealings under agreement	-	Rs. 13,10,00,000/-	-	Rs. 13,10,00,000/-



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## (iv) Transactions in which director and his relative are substantially interested:

(Amount in Rs.)

Type of Transaction	FY 2020-21	FY 2019-20
Investment value in shares of UV Asset Reconstruction Company Ltd.(As on 31.3.2021)	6,30,07,500/-	6,30,07,500/-
Interest o/s as on 31.3.2021 on loan disbursed and balance as on 31.3.2021- NIL (TDS Deducted – Rs. 8559/-)	1,14,110/-	-

H. Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

I. Payment to Auditors:-

Auditor's Remunerations:

(Amount in Rs.)

Particular	FY 2020-21	FY 2019-20
Audit Fees	1,00,000.00	50,000.00
Tax Audit Fees	25,000.00	25,000.00
Add: CGST	11,250.00	6,750.00
Add: SGST	11,250.00	6,750.00

J. Previous for Income Tax has been made as per the prevailing Income Tax Act, 1961.

K. There is no party identified on the basis of information available with the company under Micro, Small and Medium Enterprise Development Act, 2006 (MSMED Act). Therefore, Disclosures as per Section 22 of the Micro, Small and Medium Enterprise Development Act (MSMED Act), 2006 is NIL.

Signature to Note 1 to 27 of these financial statements

As per our Report of Even Date Attached

For Dinesh K. Sharma & Associates For Hawk Capital Private Limited

Chartered Accountants

Firm No- N-11115

Dinesh K Sharma

Proprietor

Membership No. 089695

UDIN- 21089695AAAAEV2139

R N Swami

Pramod Sharma

Whole-time Director

DIN No.-03248417

DIN No.-00013573

Siddharth Panwar

Company Secretary

PAN No.CAZPP2148F

Place: New Delhi

Date: 30/10/2021

**FORM NO. MGT-7**

[Pursuant to sub-Section(1) of section 92 of the Companies Act, 2013 and sub-rule (1) of rule 11 of the Companies (Management and Administration) Rules, 2014]



सत्यमेव जयते

**Annual Return**

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Form language ☒ English ☐ Hindi

Refer the instruction kit for filing the form.

**I. REGISTRATION AND OTHER DETAILS**

(i) \* Corporate Identification Number (CIN) of the company

U74899DL1995PTC067864

Pre-fill

Global Location Number (GLN) of the company

\* Permanent Account Number (PAN) of the company

AABCH0890H

(ii) (a) Name of the company

HAWK CAPITAL PRIVATE LIMIT

(b) Registered office address

704, 7th Floor,  
Deepali Building, 92,  
Nehru Place, New Delhi -110019  
India

(c) \*e-mail ID of the company

hawkcap1995@gmail.com

(d) \*Telephone number with STD code

01140565460

(e) Website

(iii) Date of Incorporation

4/26/95

(iv)	Type of the Company	Category of the Company	Sub-category of the Company
	Private Company	Company limited by shares	Indian Non-Government company

(v) Whether company is having share capital

☒ Yes

☐ No

(vi) \*Whether shares listed on recognized Stock Exchange(s)

☐ Yes

☒ No

(vii) \*Financial year From date  (DD/MM/YYYY) To date  (DD/MM/YYYY)

(viii) \*Whether Annual general meeting (AGM) held ☒ Yes ☐ No

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(a) If yes, date of AGM

(b) Due date of AGM

(c) Whether any extension for AGM granted

☐ Yes ☒ No

## II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

\*Number of business activities

S.No	Main Activity group code	Description of Main Activity group	Business Activity Code	Description of Business Activity	% of turnover of the company
1	K	Financial and insurance Service	K8	Other financial activities	98.65

## III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

\*No. of Companies for which information is to be given

**Pre-fill All**

S.No	Name of the company	CIN / FCRN	Holding/ Subsidiary/Associate/ Joint Venture	% of shares held
1				

## IV. SHARE CAPITAL, DEBENTURES AND OTHER SECURITIES OF THE COMPANY

### (i) \*SHARE CAPITAL

(a) Equity share capital

Particulars	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Total number of equity shares	5000000	931832	931832	931832
Total amount of equity shares (in Rupees)	50000000	9318320	9318320	9318320

Number of classes

Class of Shares	Authorised capital	Issued capital	Subscribed capital	Paid up capital
Equity Shares @ 10 each				
Number of equity shares	5000000	931832	931832	931832

Nominal value per share (in rupees)	10	10	10	10
Total amount of equity shares (in rupees)	50000000	9318320	9318320	9318320

**(b) Preference share capital**

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Particulars	Authorised capital	Issued capital	Subscribed capital	Paid-up capital
Total number of preference shares	0	0	0	0
Total amount of preference shares (in rupees)	0	0	0	0

Number of classes

0

Class of shares	Authorised capital	Issued capital	Subscribed capital	Paid-up capital
Number of preference shares				
Nominal value per share (in rupees)				
Total amount of preference shares (in rupees)				

**(c) Unclassified share capital**

Particulars	Authorised Capital
Total amount of unclassified shares	0

**(d) Break-up of paid-up share capital**

Class of shares	Number of shares	Total nominal amount	Total Paid-up amount	Total premium
<b>Equity shares</b>				
At the beginning of the year	799672	7996720	7996720	
Increase during the year	132160	1321600	1321600	0
i. Public Issues	0	0	0	0
ii. Rights issue	0	0	0	0
iii. Bonus issue	0	0	0	0
iv. Private Placement/ Preferential allotment	132160	1321600	1321600	0
v. ESOPs	0	0	0	0
vi. Sweat equity shares allotted	0	0	0	0
vii. Conversion of Preference share	0	0	0	0

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viii. Conversion of Debentures	0	0	0	0
ix. GDRs/ADRs	0	0	0	0
x. Others, specify	0	0	0	
Decrease during the year	0	0	0	0
i. Buy-back of shares	0	0	0	0
ii. Shares forfeited	0	0	0	0
iii. Reduction of share capital	0	0	0	0
iv. Others, specify	0	0	0	
At the end of the year	931832	9318320	9318320	
<b>Preference shares</b>				
At the beginning of the year	0	0	0	
Increase during the year	0	0	0	0
i. Issues of shares	0	0	0	0
ii. Re-issue of forfeited shares	0	0	0	0
iii. Others, specify	0	0	0	
Decrease during the year	0	0	0	0
i. Redemption of shares	0	0	0	0
ii. Shares forfeited	0	0	0	0
iii. Reduction of share capital	0	0	0	0
iv. Others, specify	0		0	
At the end of the year	0	0	0	

(ii) Details of stock split/consolidation during the year (for each class of shares)

0

Class of shares		(i)	(ii)	(iii)
Before split / Consolidation	Number of shares			467
	Face value per share			
After split / Consolidation	Number of shares			
	Face value per share			

**(iii) Details of shares/Debentures Transfers since closure date of last financial year (or in the case of the first return at any time since the incorporation of the company) \***

☒ Nil

[Details being provided in a CD/Digital Media]

☐ Yes

☐ No

☐ Not Applicable

Separate sheet attached for details of transfers

☐ Yes

☐ No

Note: In case list of transfer exceeds 10, option for submission as a separate sheet attachment or submission in a CD/Digital Media may be shown.

Date of the previous annual general meeting				<input style="width: 100%;" type="text"/>							
Date of registration of transfer (Date Month Year)								<input style="width: 100%;" type="text"/>			
Type of transfer		<input style="width: 50px; height: 30px;" type="text"/>		1 - Equity, 2- Preference Shares, 3 - Debentures, 4 - Stock							
Number of Shares/ Debentures/ Units Transferred		<input style="width: 150px;" type="text"/>		Amount per Share/ Debenture/Unit (in Rs.)		<input style="width: 150px;" type="text"/>					
Ledger Folio of Transferor				<input style="width: 100%;" type="text"/>							
Transferor's Name		<input style="width: 150px;" type="text"/>		<input style="width: 150px;" type="text"/>		<input style="width: 150px;" type="text"/>					
		Surname		middle name		first name					
Ledger Folio of Transferee				<input style="width: 100%;" type="text"/>							
Transferee's Name		<input style="width: 150px;" type="text"/>		<input style="width: 150px;" type="text"/>		<input style="width: 150px;" type="text"/>					
		Surname		middle name		first name					

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Date of registration of transfer (Date Month Year) <input type="text"/>			
Type of transfer	<input type="text"/>	1 - Equity, 2- Preference Shares, 3 - Debentures, 4 - Stock	
Number of Shares/ Debentures/ Units Transferred	<input type="text"/>	Amount per Share/ Debenture/Unit (in Rs.)	<input type="text"/>
Ledger Folio of Transferor		<input type="text"/>	
Transferor's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name
Ledger Folio of Transferee		<input type="text"/>	
Transferee's Name	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Surname	middle name	first name



(iv) \*Indebtedness including debentures (Outstanding as at the end of financial year)

469

Particulars	Number of units	Nominal value per unit	Total value
Non-convertible debentures	0	0	0
Partly convertible debentures	0	0	0
Fully convertible debentures	69000000	10	690000000
Secured Loans (including interest outstanding/accrued but not due for payment) excluding deposits			64486621
Unsecured Loans (including interest outstanding/accrued but not due for payment) excluding deposits			57980000
Deposit			0
<b>Total</b>			<b>812466621</b>

Details of debentures

Class of debentures	Outstanding as at the beginning of the year	Increase during the year	Decrease during the year	Outstanding as at the end of the year
Non-convertible debentures	0	0	0	0
Partly convertible debentures	0	0	0	0
Fully convertible debentures	690000000	0	0	690000000

(v) Securities (other than shares and debentures)

0

Type of Securities	Number of Securities	Nominal Value of each Unit	Total Nominal Value	Paid up Value of each Unit	Total Paid up Value
<b>Total</b>					

V. \*Turnover and net worth of the company (as defined in the Companies Act, 2013)

(i) Turnover

39964861

(ii) Net worth of the Company

143377838

VI. (a) \*SHARE HOLDING PATTERN - Promoters

S. No.	Category	Equity	Preference
--------	----------	--------	------------

		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				470
	(i) Indian	652878	70.06	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	
2.	Government				
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	0	0	0	
10.	Others 0	0	0	0	
	<b>Total</b>	652878	70.06	0	0

Total number of shareholders (promoters)

1

(b) \*SHARE HOLDING PATTERN - Public/Other than promoters

S. No.	Category	Equity		Preference	
		Number of shares	Percentage	Number of shares	Percentage
1.	Individual/Hindu Undivided Family				
	(i) Indian	162564	17.45	0	
	(ii) Non-resident Indian (NRI)	0	0	0	
	(iii) Foreign national (other than NRI)	0	0	0	

2.	Government				471
	(i) Central Government	0	0	0	
	(ii) State Government	0	0	0	
	(iii) Government companies	0	0	0	
3.	Insurance companies	0	0	0	
4.	Banks	0	0	0	
5.	Financial institutions	0	0	0	
6.	Foreign institutional investors	0	0	0	
7.	Mutual funds	0	0	0	
8.	Venture capital	0	0	0	
9.	Body corporate (not mentioned above)	116390	12.49	0	
10.	Others 0	0	0	0	
	<b>Total</b>	278954	29.94	0	0

Total number of shareholders (other than promoters)

10

Total number of shareholders (Promoters+Public/  
Other than promoters)

11

**VII. \*NUMBER OF PROMOTERS, MEMBERS, DEBENTURE HOLDERS**  
(Details, Promoters, Members (other than promoters), Debenture holders)

Details	At the beginning of the year	At the end of the year
Promoters	1	1
Members (other than promoters)	3	10
Debenture holders	2	2

**VIII. DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL**

**(A) \*Composition of Board of Directors**

Category	Number of directors at the beginning of the year		Number of directors at the end of the year		Percentage of shares held by directors as at the end of year	
	Executive	Non-executive	Executive	Non-executive	Executive	Non-executive

<b>A. Promoter</b>	0	1	0	1	0	70.06
<b>B. Non-Promoter</b>	1	0	1	0	0	0
(i) Non-Independent	1	0	1	0	0	0
(ii) Independent	0	0	0	0	0	0
<b>C. Nominee Directors representing</b>	0	0	0	0	0	0
(i) Banks & FIs	0	0	0	0	0	0
(ii) Investing institutions	0	0	0	0	0	0
(iii) Government	0	0	0	0	0	0
(iv) Small share holders	0	0	0	0	0	0
(v) Others	0	0	0	0	0	0
<b>Total</b>	1	1	1	1	0	70.06

Number of Directors and Key managerial personnel (who is not director) as on the financial year end date

2

(B) (i) \*Details of directors and Key managerial personnel as on the closure of financial year

Name	DIN/PAN	Designation	Number of equity share(s) held	Date of cessation (after closure of financial year : If any)
Pramod Sharma	00013573	Director	652878	
Ram Niwas Swami	03248417	Whole-time director	0	

(ii) Particulars of change in director(s) and Key managerial personnel during the year

0

Name	DIN/PAN	Designation at the beginning / during the financial year	Date of appointment/ change in designation/ cessation	Nature of change (Appointment/ Change in designation/ Cessation)

## IX. MEETINGS OF MEMBERS/CLASS OF MEMBERS/BOARD/COMMITTEES OF THE BOARD OF DIRECTORS

### A. MEMBERS/CLASS /REQUISITIONED/NCLT/COURT CONVENED MEETINGS

Number of meetings held

3

473

Type of meeting	Date of meeting	Total Number of Members entitled to attend meeting	Attendance	
			Number of members attended	% of total shareholding
ANNUAL GENERAL MEETING	30/09/2019	11	5	80
EXTRA-ORDINARY GENERAL MEETING	25/04/2019	4	2	81.68
EXTRA-ORDINARY GENERAL MEETING	10/06/2019	10	4	82.18

**B. BOARD MEETINGS**

\*Number of meetings held

7

S. No.	Date of meeting	Total Number of directors associated as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	14/05/2019	2	2	100
2	11/06/2019	2	2	100
3	25/06/2019	2	2	100
4	18/07/2019	2	2	100
5	19/10/2019	2	2	100
6	15/01/2020	2	2	100
7	20/03/2020	2	2	100

**C. COMMITTEE MEETINGS**

Number of meetings held

0

S. No.	Type of meeting	Date of meeting	Total Number of Members as on the date of the meeting	Attendance	
				Number of members attended	% of attendance
1					

**D. \*ATTENDANCE OF DIRECTORS**

S. No.	Name of the director	Board Meetings			Committee Meetings			Whether attended AGM held on
		Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	Number of Meetings which director was entitled to attend	Number of Meetings attended	% of attendance	9/30/20
								(Y/N/NA)

1	Pramod Sharr	7	7	100	0	0	0	Yes
2	Ram Niwas Sv	7	7	100	0	0	0	Yes

#### X. \*REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

☐ Nil

Number of Managing Director, Whole-time Directors and/or Manager whose remuneration details to be entered

1

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1	Ram Niwas Swami	Whole-time dire	360000	0	0	100000	0
	Total		360000	0	0	100000	460000

Number of CEO, CFO and Company secretary whose remuneration details to be entered

0

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
	Total						

Number of other directors whose remuneration details to be entered

0

S. No.	Name	Designation	Gross Salary	Commission	Stock Option/ Sweat equity	Others	Total Amount
1							0
	Total						

#### XI. MATTERS RELATED TO CERTIFICATION OF COMPLIANCES AND DISCLOSURES

\* A. Whether the company has made compliances and disclosures in respect of applicable provisions of the Companies Act, 2013 during the year ☒ Yes ☐ No

B. If No, give reasons/observations

#### XII. PENALTY AND PUNISHMENT - DETAILS THEREOF

(A) DETAILS OF PENALTIES / PUNISHMENT IMPOSED ON COMPANY/DIRECTORS /OFFICERS ☒ Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which penalised / punished	Details of penalty/ punishment	Details of appeal (if any) including present status

(B) DETAILS OF COMPOUNDING OF OFFENCES ☒ Nil

Name of the company/ directors/ officers	Name of the court/ concerned Authority	Date of Order	Name of the Act and section under which offence committed	Particulars of offence	Amount of compounding (in Rupees)

XIII. Whether complete list of shareholders, debenture holders has been enclosed as an attachment

☒ Yes ☐ No

#### XIV. COMPLIANCE OF SUB-SECTION (2) OF SECTION 92, IN CASE OF LISTED COMPANIES

In case of a listed company or a company having paid up share capital of Ten Crore rupees or more or turnover of Fifty Crore rupees or more, details of company secretary in whole time practice certifying the annual return in Form MGT-8.

Name

Whether associate or fellow

☐ Associate ☐ Fellow

Certificate of practice number

#### I/We certify that:

(a) The return states the facts, as they stood on the date of the closure of the financial year aforesaid correctly and adequately.

(b) Unless otherwise expressly stated to the contrary elsewhere in this Return, the Company has complied with all the provisions of the Act during the financial year.

(c) The company has not, since the date of the closure of the last financial year with reference to which the last return was submitted or in the case of a first return since the date of the incorporation of the company, issued any invitation to the public to subscribe for any securities of the company.

(d) Where the annual return discloses the fact that the number of members, (except in case of a one person company), of the company exceeds two hundred, the excess consists wholly of persons who under second proviso to clause (ii) of sub-section (68) of section 2 of the Act are not to be included in reckoning the number of two hundred.

#### Declaration

I am Authorised by the Board of Directors of the company vide resolution no. ...

03

dated

29/08/2020

(DD/MM/YYYY) to sign this form and declare that all the requirements of the Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

- Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
- All the required attachments have been completely and legibly attached to this form.

**Note: Attention is also drawn to the provisions of Section 447, section 448 and 449 of the Companies Act, 2013 which provide for punishment for fraud, punishment for false statement and punishment for false evidence respectively.**

To be digitally signed by

Director

PRAMOD SHARMA  
Digitally signed by  
PRAMOD SHARMA  
Date: 2020.08.29  
13:56:23 +05'30'

DIN of the director

00013573

To be digitally signed by

SHALIN MITRA  
Digitally signed by  
SHALIN MITRA  
Date: 2020.08.29  
14:00:00 +05'30'

- ☐ Company Secretary  
☒ Company secretary in practice

476

Membership number

Certificate of practice number

#### Attachments

1. List of share holders, debenture holders
2. Approval letter for extension of AGM;
3. Copy of MGT-8;
4. Optional Attachment(s), if any

Attach
Attach
Attach
Attach

#### List of attachments

List of Shareholder and debentureholder 1 UDIN - HAWK CAPITAL PRIVATE LIMITE
---

Remove attachment

Modify

Check Form

Prescrutiny

Submit

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company



# FORM NO. AOC-4

[Pursuant to section 137 of the Companies Act, 2013 and sub-rule (1) of Rule 12 of Companies (Accounts) Rules, 2014]



Form for filing financial statement  
and other documents with the  
Registrar

477

Form Language

☒ English

☐ Hindi

Refer the instruction kit for filing the form.

Note-

-All fields marked in \* are to be mandatorily filled.

-Figures appearing in the e-Form should be entered in Absolute Rupees only. Figures should not be rounded off in any other unit like hundreds, thousands, lakhs, millions or crores.

Authorized capital of the company as on the date of filing

50000000

Number of members of the company as on the date of filing

0

## SEGMENT- I: INFORMATION AND PARTICULARS IN RESPECT OF BALANCE SHEET

### Part A

#### I. General information of the company

1. (a) \*Corporate identity number (CIN) of company

U74899DL1995PTC067864

Pre-Fill

(b) Global location number (GLN) of company

2. (a) Name of the company

HAWK CAPITAL PRIVATE LIMITED

(b) Address of the registered  
office of the company

704, 7th Floor, Deepali Building,  
92, Nehru Place,  
New Delhi  
South Delhi  
Delhi

(c) \*e-mail ID of the company

hawkcap1995@gmail.com

3. \* Financial year to which financial statements relates

From

01/04/2018

(DD/MM/YYYY)

To

31/03/2019

(DD/MM/YYYY)

4. (a) \* Date of Board of directors' meeting in which financial statements are approved

25/06/2019

(DD/MM/YYYY)

(b) (i) \*Nature of financial statements

Adopted Financial statements

(iii) Whether provisional financial statements filed earlier ☐ Yes ☒ No ☐ Not applicable

(iv) Whether adopted in adjourned AGM ☐ Yes ☒ No ☐ Not applicable

(c) Details of director(s), manager, secretary, CEO, CFO of the company who have signed the financial statements

Provide Director Identification number (DIN) in case of director, Managing Director and Income -tax permanent account number (Income-tax PAN) in case of manager, secretary, CEO, CFO.

Pre-fill All

DIN or Income-tax PAN	Name	Designation	Date of signing of financial statements
00013573	PRAMOD SHARMA	Director	25/06/2019 478
03248417	RAM NIWAS SWAMI	Wholetime Director	25/06/2019

5. (a)\*Date of Board of directors' meeting in which boards' report referred under section 134 was approved  (DD/MM/YYYY)

(b) Details of director(s) who have signed the Boards' report

DIN	Name	Designation	Date of signing of Boards' report
03248417	RAM NIWAS SWAMI	Wholetime Director	25/06/2019
00013573	PRAMOD SHARMA	Director	25/06/2019

6. \* Date of signing of reports on the financial statements by the auditors  (DD/MM/YYYY)

7. (a)\* Whether annual general meeting (AGM) held ☒ Yes ☐ No ☐ Not applicable
- (b) If yes, date of AGM  (DD/MM/YYYY)
- (c) \*Due date of AGM  (DD/MM/YYYY)
- (d)\* Whether any extension for financial year or AGM granted ☐ Yes ☒ No

8. (a)\* Whether the company is a subsidiary company as defined under clause (87) of section 2 ☐ Yes ☒ No

(b) CIN of the holding company, if applicable

(c) Name of the holding company

(d) Provision pursuant to which the company has become a subsidiary

9. (a)\* Whether the company has a subsidiary company as defined under clause (87) of section 2 ☐ Yes ☒ No

(b) If yes, then indicate number of subsidiary company(ies)

<input type="text"/>	CIN of subsidiary company	<input type="text"/>
	Name of the subsidiary company	<input type="text"/>
	Provisions pursuant to which the company has become a subsidiary	<input type="text"/>

10. \*Number of Auditors

I.	(a)	Income-tax PAN of auditor or auditor's firm	AANPS6531P 479
	(b)	Category of auditor	<input checked="" type="radio"/> Individual <input type="radio"/> Auditor's firm
	(c)	Membership number of auditor or auditor's firm's registration number	089695
	(d)	SRN of Form ADT-1	G33579962 <span>Pre-Fill</span>
	(e)	Name of the auditor or auditor's firm	Dinesh K. Sharma & Associates
	(f)	Address of the auditor or auditor's firm	55
		Line I	
		Line II	Office No. 207, Daryaganj
		*City	New Delhi
		*State	Delhi-DL
		Country	INDIA
		*Pin code	110002
	(g)	Details of the member signing for the above firm	
		Name of the member	Dinesh Kumar Sharma
		Membership number	089695

11. (a) \*Whether Schedule III of the Companies Act, 2013 is applicable ☒ Yes ☐ No

(b) \*Type of Industry Non banking Financial Company (NBFC) registered with RBI

**Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I).**

12. \*Whether consolidated financial statements required or not ☐ Yes ☒ No

13. (a) \*Whether company is maintaining books of account and other relevant books and papers in electronic form ☒ Yes ☐ No

(b) Complete Postal Address of the Place of maintenance of computer servers (Storing Accounting Data)

*Line I	704, 7th Floor, Deepali Building, 92, Nehru Place		
Line II			
*City	New Delhi		
*State/Union Territory	Delhi-DL	*Pin code	110019
*District	South Delhi		
*ISO Country code	IN		
Country	INDIA		
*Phone (with STD/ISD code)	011	-	40565460

(c) Particulars of the service provider (if any)

(i) Name of the service provider

U80

(ii) Internet protocol address of service provider

(iii) Location of the service provider

(iv) Whether books of account and other books and papers are maintained on cloud ☐ Yes ☐ No

Address as provided by the service provider

# I. Balance Sheet

## Part-B

	Particulars	Figures as at the end of (Current reporting period) (in Rs.)	Figures as at the end of (Previous reporting period) (inRs.)
		31/03/2019 (DD/MM/YYYY)	31/03/2018 (DD/MM/YYYY)
<b>I. EQUITY AND LIABILITIES</b>			
(1) <b>Shareholder's Fund</b>		7996720	4895930
(a) Share capital			
(b) Reserves and surplus		105111630	56529734
(c) Money received against share warrants		0	0
(2) <b>Share application money pending allotment</b>		0	1150000
(3) <b>Non - current liabilities</b>			
(a) Long term borrowings		45751513	2000000
(b) Deferred tax liabilities (net)		451192	240647
(c) Other long term liabilities		690000000	690000000
(d) Long term provisions		0	0
(4) <b>Current liabilities</b>			
(a) Short term borrowings		65571573	58599803
(b) Trade payables		0	0
(c) Other current liabilities		3510806	4708444
(d) Short term provisions		7325890	6112841
Total		925719324	824237399
<b>II. ASSETS</b>			
(1) <b>Non-current assets</b>			
(a) Fixed assets			
(i) Tangible assets		18275744	19684999
(ii) Intangible assets		0	0
(iii) Capital work-in-progress		0	0
(iv) Intangible assets under development		0	0
(b) Non-current Investments		400655067	397655067
(c) Deferred tax assets (net)		0	0
(d) Long term loans and advances		350652164	265120161
(e) Other non-current assets		0	0
(2) <b>Current assets</b>			
(a) Current Investment		544000	3000000
(b) Inventories		0	0
(c) Trade receivables		16610145	9516302
(d) Cash and cash equivalents		3505044	3039879
(e) Short term loans and advances		74307224	76661034
(f) Other current assets		61169936	49559957
Total		925719324	824237399

**II. Detailed Balance sheet items (Amount in Rupees)****A. Details of long term borrowings (unsecured)**

481

Particulars	Current reporting period	Previous reporting period
Bonds/ debentures	0	0
Term Loans		
-From banks	0	0
-From other parties	0	0
Deferred payment liabilities	0	0
Deposits	0	0
Loans and advances from related parties	0	0
Long term maturities of financial lease Obligations	0	0
Other loans & advances	45751513	2000000
Total long term borrowings (unsecured)	45751513	2000000
Out of above total, aggregate amount guaranteed by directors	0	0

**B. Details of short term borrowings (unsecured)**

Particulars	Current reporting period	Previous reporting period
Loans repayable on demand		
-From banks	59979313	2503044
-From other parties	0	0
Loans and advances from related parties	0	0
Deposits	0	0
Other loans and advances	5592260	56096759
Total short term borrowings (unsecured)	65571573	58599803
Out of above total, aggregate amount guaranteed by directors	0	0

**C. Details of long term loans and advances (unsecured, considered good)**

Particulars	Currents reporting period	Previous reporting period
Capital advances	0	0
Security deposits	0	0
Loans and advances to other related parties	131720000	131720000
Other loans and advances	218932164	133400161
Total long term loan and advances	350652164	265120161
Less: Provision/ allowance for bad and doubtful loans and advances		
-From related parties	0	0
-From others	0	0
Net long term loan and advances (unsecured, considered good)	350652164	265120161
Loans and advances due by directors/ other officers of the company	0	0

**D. Details of long term loans and advances (doubtful)**

Particulars	Currents reporting period	Previous reporting period
Capital advances	0	0
Security deposits	0	0
Loans and advances to other related parties	0	0
Other loans and advances	0	0
Total long term loan and advances	0	0
Less: Provision/ allowance for bad and doubtful loans and advances		
-From related parties	0	0
-From others	0	0
Net long term loan and advances (doubtful)	0	0
Loans and advances due by directors/ other officers of the company	0	0

**E. Details of trade receivables**

Particulars	Current reporting period		Previous reporting period	
	Exceeding six months	Within six months	Exceeding six months	Within six months
Secured, considered good	0	0	0	0
Unsecured, considered good	9286205	7323940	2756212	6760090
Doubtful	0	0	0	0
Total trade receivables	9286205	7323940	2756212	6760090
Less: Provision/ allowance for bad and doubtful debts	0	0	0	0
Net trade receivables	9286205	7323940	2756212	6760090
Debt due by directors/ others officers of the company	0	0	0	0

III. \*Financial parameters - Balance sheet items (Amount in Rupees) as on financial year end date

1	Amount of issue allotted for contracts without payment received in cash during reporting periods	0	483	
2	Share application money given	0		
3	Share application money given during the reporting period	0		
4	Share application money received during the reporting period	0		
5	Share application money received and due for refund	0		
6	Paid – up capital held by foreign company	0	0	%
7	Paid-up capital held by foreign holding company and/ or through its subsidiaries	0	0	%
8	Number of shares bought back during the reporting period	0		
9	Deposits accepted or renewed during the reporting period	0		
10	Deposits matured and claimed but not paid during the reporting period	0		
11	Deposits matured and claimed but not paid	0		
12	Deposits matured, but not claimed	0		
13	Unclaimed matured debentures	0		
14	Debentures claimed but not paid	0		
15	Interest on deposits accrued and due but not paid	0		
16	Unpaid dividend	0		
17	Investment in subsidiary companies	0		
18	Investment in government companies	0		
19	Capital Reserves	0		
20	Amount due for transfer to Investor Education and Protection Fund (IEPF)	0		
21	Inter- corporate deposits	0		
22	Gross value of transaction as per AS18 (If applicable)	131720000		
23	Capital subsidies/ grants received from government authority(ies)	0		
24	Calls unpaid by directors	0		
25	Calls unpaid by others	0		
26	Forfeited shares (amount originally paid-up)	0		
27	Forfeited shares reissued	0		
28	Borrowing from foreign institutional agencies	0		
29	Borrowing from foreign companies	0		
30	Inter-corporate borrowings - secured	0		
31	Inter-corporate borrowings - unsecured	0		
32	Commercial Paper	0		
33	Conversion of warrants into equity shares during the reporting period	0		
34	Conversion of warrants into preference shares during the reporting period	0		
35	Conversion of warrants into debentures during the reporting period	0		
36	Warrants issued during the reporting period (In foreign currency)	0		
37	Warrants issued during the reporting period (In Rupees)	0		
38	Default in payment of short term borrowings and interest thereon	0		
39	Default in payment of long term borrowings and interest thereon	0		
40	Whether any operating lease has been converted to financial lease or vice-versa	<input type="radio"/> Yes <input checked="" type="radio"/> No		
	Provide details of such conversion			

41	Net worth of company	113108350
42	Number of shareholders to whom shares allotted under private placement during the reporting period	0 <span style="margin-left: 100px;">484</span>
43	Secured Loan	0
44	Gross fixed assets (including intangible assets)	20679258
45	Depreciation and amortization	2403514
46	Miscellaneous expenditure to the extent not written off or adjusted	0
47	Unhedged Foreign Exchange Exposure	0

**IV. Share capital raised during the reporting period (Amount in Rupees)**

Particulars	Equity Shares	Preference Shares	Total
(a) Public issue	0	0	0
(b) Bonus issue	0	0	0
(c) Right issue	0	0	0
(d) Private placement arising out of conversion of debentures or preference shares	0	0	0
(e) Other private placement	0	0	0
(f) Preferential allotment arising out of conversion of debentures or preference shares	0	0	0
(g) Other preferential allotment	3100790	0	3100790
(h) Employee Stock Option Plan (ESOP)	0	0	0
(i) Others	0	0	0
(j) Total amount of share capital raised during the reporting period	3100790	0	3100790

**VI. Details related to cost records and cost audit**

1. \*Whether maintenance of cost records by the company has been mandated under Companies (Cost Records and Audit) Rules, 2014

☐ Yes ☒ No



**SEGMENT II: INFORMATION AND PARTICULARS IN RESPECT OF PROFIT AND LOSS ACCOUNT**
**I. Statement Of Profit And Loss**

485

	Particulars	Figures for the period (Current reporting period)		Figures for the period (Previous reporting period)	
		From	01/04/2018 (DD/MM/YYYY)	From	01/04/2017 (DD/MM/YYYY)
		To	31/03/2019 (DD/MM/YYYY)	To	31/03/2018 (DD/MM/YYYY)
(I)	<b>Revenue from operations</b>				
	Domestic Turnover				
	(i) Sales of goods manufactured	0		0	
	(ii) Sales of goods traded	0		0	
	(iii) Sales or supply of services	39747724		29726634	
	Export turnover				
	(i) Sales of goods manufactured	0		0	
	(ii) Sales of goods traded	0		0	
	(iii) Sales or supply of services	0		0	
(II)	Other income	3500000		0	
(III)	<b>Total Revenue (I+II)</b>	43247724			
(IV)	<b>Expenses</b>				
	Cost of material consumed	0		0	
	Purchases of stock in trade	0		0	
	Changes in inventories of				
	-Finished goods	0		0	
	-Work-in-progress	0		0	
	-Stock in trade	0		0	
	Employee benefit Expense	2669050		1579596	
	Managerial remuneration	0		0	
	Payment to Auditors	59000		59000	
	Insurance expenses	40636		15018	
	Power and fuel	0		0	
	Finance cost	10752570		1227518	
	Depreciation and Amortisation expense	1618027		394520	
	Other expenses	10592583		9957406	
	<b>Total expenses</b>	25731866		13233058	
(V)	Profit before exceptional and extraordinary items and tax (III-IV)	17515858		-13233058	
(VI)	Exceptional items	0		0	
(VII)	Profit before extraordinary items and tax (V-VI)	17515858		-13233058	
(VIII)	Extraordinary items	0		0	
(IX)	Profit before tax (VII-VIII)	17515858			
(X)	<b>Tax Expense</b>				
	(1) Current tax	4732321		4403947	
	(2) Deferred tax	210546		255853	
(XI)	<b>Profit (Loss) for the period from continuing Operations (IX-X)</b>	12572991		-4659800	
(XII)	<b>Profit/(Loss) from discontinuing operations</b>	0		0	
(XIII)	Tax expense of discontinuing operations	0		0	
(XIV)	Profit /(Loss) from discontinuing operations (after tax) (XII-XIII)	0		0	
(XV)	Profit/ (Loss) (XI+XIV)	12572991		-4659800	

(XVI)	Earnings per equity share before extraordinary items		486
	(1) Basic	15.72	24.17
	(2) Diluted	15.72	24.17
(XVII)	Earnings per equity share after extraordinary items		
	(1) Basic	15.72	24.17
	(2) Diluted	15.72	24.17

## II. Detailed Profit and Loss items (Amount in Rupees)

### A. Details of earning in foreign exchange

Particulars	Current reporting period	Previous reporting period
Export of goods calculated on FOB basis	0	0
Interest and dividend	0	0
Royalty	0	0
Know-how	0	0
Professional and consultation fees	0	0
Other income	0	0
Total Earning in Foreign Exchange		0

### B. Details of expenditure in foreign exchange

Particulars	Current reporting period	Previous reporting period
Import of goods calculated on CIF basis		
(i) Raw material	0	0
(ii) Component and spare parts	0	0
(iii) Capital goods	0	0
Expenditure on account of		
Royalty	0	0
Know-how	0	0
Professional and consultation fees	907719.28	0
Interest	0	0
Other matters	0	0
Dividend paid	0	0
Total Expenditure in foreign exchange		0

## III. \*Financial parameters - Profit and loss account items (Amount in Rupees) during the reporting period

1	Proposed Dividend	0	0	%
2	Earnings per share (in Rupees)	Basic	15.72	
		Diluted	15.72	
3	Income in foreign currency		0	
4	Expenditure in foreign currency		907719.28	
5	Revenue subsidies or grants received from government authority(ies)		0	
6	Rent paid		782360	
7	Consumption of stores and spare parts		0	
8	Gross value of transaction with related parties as per AS-18 (If applicable)		57600	
9	Bad debts of related parties as per AS-18 (If applicable)		0	

## IV. Details related to principal products or services of the company

Total number of product/ services category(ies)

1	Product or service category code (ITC/ NPCS 4 digit code)	9971	487
	Description of the product or service category	FINANCIAL AND RELATED SERVICES	
	*Turnover of the product or service category (in Rupees)	39747724	
	*Highest turnover contributing product or service code (ITC/ NPCS 8 digit code)	99711900	
	*Description of the product or service	Services of financing	
	*Turnover of highest contributing product or service (in Rupees)	39747724	

**Note** - Please refer to 'Indian Trade Classification' based on harmonized commodity description and coding system issues by the ministry of Commerce & Industry for Product Codes and National Product Classification for Services (NPCS) for Services codes issued by Ministry of Statistics & Program Implementation, Government of India.

### Segment III: Reporting of Corporate Social Responsibility (CSR)

- \*Whether CSR is applicable as per section 135 ☐ Yes ☒ No
    - Turnover (in Rs.)
    - Net worth (in Rs.)
- Average net profit of the company for last three financial years (as defined in explanation to sub-section (5) section 135 of the Act)  (in Rupees)
- Prescribed CSR Expenditure (two per cent. of the amount as in item 2 above)  (in Rupees)
- Total amount spent on CSR for the financial year  (in Rupees)
  - Amount spent in local area  (in Rupees)
  - Manner in which the amount spent during the financial year as detailed below:  
Number of CSR activities

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
S. No.	CSR project or activity identified	Sector in which the Project is covered	Projects or programs - Specify the State /Union Territory where the Project/ Program was undertaken	Projects or programs - Specify the district where projects or programs was undertaken	Amount outlay (budget) project or programs wise (in Rs.)	Amount spent on the projects or programs (in Rs.)	Expenditure on Administrative overheads (in Rs.)	Mode of Amount spent
1		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
2		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
3		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>
	Total							

5. Give details (name, address and email address) of implementing agency(ies)

7. Whether a responsibility statement of the CSR Committee on the implementation and monitoring of CSR Policy is enclosed to the Board's Report ☐ Yes ☐ No

**Segment IV: DISCLOSURE ABOUT RELATED PARTY TRANSACTIONS**

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Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Number of contracts or arrangements or transactions not at arm's length basis

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions

Duration of the contracts / arrangements/ transactions	Date of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Number of material contracts or arrangement or transactions at arm's length basis

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions

Duration of the contracts / arrangements/ transactions	Date of approval by the Board	Amount paid as advances, if any

**Segment V: Auditor's Report**

I. (a) In case of a government company, whether Comptroller and Auditor-General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013 ☐ Yes ☒ No

**III. Details of remarks made by auditors and applicability of CARO**

1. \*Whether auditors' report has been qualified or has any reservations or contains adverse remarks ☐ Yes ☒ No

3. \*Whether Companies (Auditors' Report) Order (CARO) applicable ☒ Yes ☐ No

4. Auditors' comment on the items specified under Companies (Auditors' Report) Order (CARO)

Particulars	Auditors' comments on the report
Fixed assets	Favourable Remark
Inventories	Clause not applicable
Loans given by the company	Favourable Remark
Acceptance of Public Deposits	Clause not applicable
Maintenance of Cost records	Clause not applicable
Statutory dues	Favourable Remark
Term loans	Favourable Remark
Fraud noticed	Clause not applicable
Others	Favourable Remark

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#### SEGMENT-VI- Miscellaneous

1. \*Whether the Secretarial Audit is applicable ☐ Yes ☒ No
2. \*Whether detailed disclosures with respect to Directors' report under sub-section (3) of section 134 is attached. ☒ Yes ☐ No

#### Attachments

1. \*Copy of financial statements duly authenticated as per section 134(including Board's report, auditors' report and other documents)

Attach

7. Company CSR policy as per s sub-section (4) of section 135

Attach

8. Details of other entity(s)

Attach

11. Secretarial Audit Report

Attach

12. Directors' report as per sub-section (3) of section 134

Attach

13. Details of remaining CSR activities

Attach

14. Optional attachment(s)- if any

Attach

#### List of attachment

Copy of financial statements.pdf  
Director Report.pdf

Remove attachment

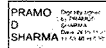
### Declaration

I am authorized by the Board of Directors of the Company vide \*resolution number  \*dated

to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that: **u90**

1. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
2. All the required attachments have been completely and legibly attached to this form.

\*To be digitally signed by



\*Designation

\*Director identification number of the director; or  
PAN of the manager or CEO or CFO; or Membership  
number of the secretary

### Certificate by Practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

1. The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
2. All the required attachments have been completely and legibly attached to this form;
3. It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

- ☐ Chartered Accountant (in whole time practice) ☐ Cost Accountant (in whole time practice)  
☒ Company Secretary (in whole time practice)

Whether fellow or associate ☒ Associate ☐ Fellow



Membership number

Certificate of practice number

**Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.**

### For office use only:

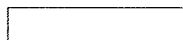
eForm Service request number (SRN)  eForm filing date  (DD/MM/YYYY)

### Digital signature of the authorizing officer

This e-Form is hereby registered



Date of signing



(DD/MM/YYYY)

OR

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

# FORM NO. AOC-4

[Pursuant to section 137 of the Companies Act, 2013 and sub-rule (1) of Rule 12 of Companies (Accounts) Rules, 2014]



Form for filing financial statement  
and other documents with the  
Registrar

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Form Language

☒ English

☐ Hindi

Refer the instruction kit for filing the form.

Note-

-All fields marked in \* are to be mandatorily filled.

-Figures appearing in the e-Form should be entered in Absolute Rupees only. Figures should not be rounded off in any other unit like hundreds, thousands, lakhs, millions or crores.

Authorized capital of the company as on the date of filing

50000000

Number of members of the company as on the date of filing

0

## SEGMENT- I: INFORMATION AND PARTICULARS IN RESPECT OF BALANCE SHEET

### Part A

#### I. General information of the company

1. (a) \*Corporate identity number (CIN) of company

U74899DL1995PTC067864

Pre-Fill

(b) Global location number (GLN) of company

2. (a) Name of the company

HAWK CAPITAL PRIVATE LIMITED

(b) Address of the registered  
office of the company

704, 7th Floor, Deepali Building,  
92, Nehru Place,  
New Delhi-110019  
India

(c) \*e-mail ID of the company

hawkcap1995@gmail.com

3. \* Financial year to which financial statements relates

From

01/04/2019

(DD/MM/YYYY)

To

31/03/2020

(DD/MM/YYYY)

4. (a) \* Date of Board of directors' meeting in which financial statements are approved

29/08/2020

(DD/MM/YYYY)

(b) (i) \*Nature of financial statements

Adopted Financial statements

(iii) Whether provisional financial statements filed earlier ☐ Yes ☒ No ☐ Not applicable

(iv) Whether adopted in adjourned AGM ☐ Yes ☒ No ☐ Not applicable

(c) Details of director(s), manager, secretary, CEO, CFO of the company who have signed the financial statements

Provide Director Identification number (DIN) in case of director, Managing Director and Income -tax permanent account number (Income-tax PAN) in case of manager, secretary, CEO, CFO.

Pre-fill All

DIN or Income-tax PAN	Name	Designation	Date of signing of financial statements
00013573	PRAMOD SHARMA	Director	29/08/2020 492
03248417	RAM NIWAS SWAMI	Wholetime Director	29/08/2020

5. (a)\*Date of Board of directors' meeting in which boards' report referred under section 134 was approved  (DD/MM/YYYY)

(b) Details of director(s) who have signed the Boards' report

DIN	Name	Designation	Date of signing of Boards' report
00013573	PRAMOD SHARMA	Director	29/08/2020
03248417	RAM NIWAS SWAMI	Wholetime Director	29/08/2020

6. \* Date of signing of reports on the financial statements by the auditors  (DD/MM/YYYY)

7. (a)\* Whether annual general meeting (AGM) held ☒ Yes ☐ No ☐ Not applicable
- (b) If yes, date of AGM  (DD/MM/YYYY)
- (c) \*Due date of AGM  (DD/MM/YYYY)
- (d)\* Whether any extension for financial year or AGM granted ☐ Yes ☒ No

8. (a)\* Whether the company is a subsidiary company as defined under clause (87) of section 2 ☐ Yes ☒ No

(b) CIN of the holding company, if applicable

(c) Name of the holding company

(d) Provision pursuant to which the company has become a subsidiary

9. (a)\* Whether the company has a subsidiary company as defined under clause (87) of section 2 ☐ Yes ☒ No

(b) If yes, then indicate number of subsidiary company(ies)

CIN of subsidiary company

Name of the subsidiary company

Provisions pursuant to which the company has become a subsidiary

10. \*Number of Auditors



I.	* (a)	Income-tax PAN of auditor or auditor's firm	AANPS6531P <span style="float: right;">493</span>
	* (b)	Category of auditor	<input checked="" type="radio"/> Individual <input type="radio"/> Auditor's firm
	* (c)	Membership number of auditor or auditor's firm's registration number	089695
	* (d)	SRN of Form ADT-1	<div>G73833741</div> <div>Pre-Fill</div>
	* (e)	Name of the auditor or auditor's firm	Dinesh K. Sharma & Associates
	* (f)	Address of the auditor or auditor's firm	55
		Line I	
		Line II	Office No. 207, Daryaganj
		* City	New Delhi
		* State	Delhi-DL
		Country	INDIA
		* Pin code	110002
	(g)	Details of the member signing for the above firm	
		Name of the member	Dinesh Kumar Sharma
		Membership number	089695

11. (a) \*Whether Schedule III of the Companies Act, 2013 is applicable ☒ Yes ☐ No

(b) \*Type of Industry Non banking Financial Company (NBFC) registered with RBI

**Note: In case the type of industry is other than Banking or Power or Insurance or NBFC, then select Commercial and Industrial (C&I).**

12. \*Whether consolidated financial statements required or not ☐ Yes ☒ No

13. (a) \*Whether company is maintaining books of account and other relevant books and papers in electronic form ☒ Yes ☐ No

(b) Complete Postal Address of the Place of maintenance of computer servers (Storing Accounting Data)

*Line I	704, 7th Floor, Deepali Building, 92, Nehru Place		
Line II			
*City	New Delhi		
*State/Union Territory	Delhi-DL	*Pin code	110019
*District	South Delhi		
*ISO Country code	IN		
Country	INDIA		
*Phone (with STD/ISD code)	011	-	40565460

(c) Particulars of the service provider (if any)

(i) Name of the service provider

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(ii) Internet protocol address of service provider

(iii) Location of the service provider

(iv) Whether books of account and other books and papers are maintained on cloud ☐ Yes ☐ No

Address as provided by the service provider

# I. Balance Sheet

## Part-B

	Particulars	Figures as at the end of (Current reporting period) (in Rs.)		Figures as at the end of (Previous reporting period) (in Rs.)	
		31/03/2020	(DD/MM/YYYY)	31/03/2019	(DD/MM/YYYY)
<b>I. EQUITY AND LIABILITIES</b>					
(1) <b>Shareholder's Fund</b>		9318320		7996720	
	(a) Share capital				
	(b) Reserves and surplus	134059518		105111630	
	(c) Money received against share warrants	0		0	
(2) <b>Share application money pending allotment</b>		0		0	
(3) <b>Non - current liabilities</b>					
	(a) Long term borrowings	35000000		45751513	
	(b) Deferred tax liabilities (net)	0		451192	
	(c) Other long term liabilities	690000000		690000000	
	(d) Long term provisions	3238377		2593570	
(4) <b>Current liabilities</b>					
	(a) Short term borrowings	87466621		65571573	
	(b) Trade payables	0		0	
	(c) Other current liabilities	3098476		3510806	
	(d) Short term provisions	5321050		4732320	
	Total	967502362		925719324	
<b>II. ASSETS</b>					
(1) <b>Non-current assets</b>					
	(a) Fixed assets				
	(i) Tangible assets	16679558		18275744	
	(ii) Intangible assets	0		0	
	(iii) Capital work-in-progress	0		0	
	(iv) Intangible assets under development	0		0	
	(b) Non-current Investments	464206567		400655067	
	(c) Deferred tax assets (net)	414750		0	
	(d) Long term loans and advances	181966101		216144664	
	(e) Other non-current assets	186191822		189699322	
(2) <b>Current assets</b>					
	(a) Current Investment	0		544000	
	(b) Inventories	0		0	
	(c) Trade receivables	23415649		16610145	
	(d) Cash and cash equivalents	2150825		3505044	
	(e) Short term loans and advances	86458000		74307224	
	(f) Other current assets	6019090		5978114	
	Total	967502362		925719324	

## II. Detailed Balance sheet items (Amount in Rupees)

### A. Details of long term borrowings (unsecured)

495

Particulars	Current reporting period	Previous reporting period
Bonds/ debentures	0	0
Term Loans		
-From banks	0	0
-From other parties	0	0
Deferred payment liabilities	0	0
Deposits	0	0
Loans and advances from related parties	0	0
Long term maturities of financial lease Obligations	0	0
Other loans & advances	35000000	45751513
Total long term borrowings (unsecured)	35000000	45751513
Out of above total, aggregate amount guaranteed by directors	0	0

### B. Details of short term borrowings (unsecured)

Particulars	Current reporting period	Previous reporting period
Loans repayable on demand		
-From banks	60531441	59979312
-From other parties	0	0
Loans and advances from related parties	0	0
Deposits	0	0
Other loans and advances	26935180	5592261
Total short term borrowings (unsecured)	87466621	65571573
Out of above total, aggregate amount guaranteed by directors	0	0

### C. Details of long term loans and advances (unsecured, considered good)

Particulars	Currents reporting period	Previous reporting period
Capital advances	0	0
Security deposits	0	0
Loans and advances to other related parties	720000	720000
Other loans and advances	181246101	215424664
Total long term loan and advances	181966101	216144664
Less: Provision/ allowance for bad and doubtful loans and advances		
-From related parties	0	0
-From others	0	0
Net long term loan and advances (unsecured, considered good)	181966101	216144664
Loans and advances due by directors/ other officers of the company	0	0

D. Details of long term loans and advances (doubtful)

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Particulars	Currents reporting period	Previous reporting period
Capital advances	0	0
Security deposits	0	0
Loans and advances to other related parties	0	0
Other loans and advances	0	0
Total long term loan and advances	0	0
Less: Provision/ allowance for bad and doubtful loans and advances		
-From related parties	0	0
-From others	0	0
Net long term loan and advances (doubtful)	0	0
Loans and advances due by directors/ other officers of the company	0	0

E. Details of trade receivables

Particulars	Current reporting period		Previous reporting period	
	Exceeding six months	Within six months	Exceeding six months	Within six months
Secured, considered good	0	0	0	0
Unsecured, considered good	0	23415649	0	16610145
Doubtful	0	0	0	0
Total trade receivables	0	23415649	0	16610145
Less: Provision/ allowance for bad and doubtful debts	0	0	0	0
Net trade receivables	0	23415649	0	16610145
Debt due by directors/ others officers of the company	0	0	0	0