

**IN THE NATIONAL COMPANY LAW TRIBUNAL: NEW DELHI  
SPECIAL BENCH**

**CP/CA. No. 827/2016**

**IN THE MATTER OF:**

**M/s Gifford India Pvt. Ltd.**

.... **APPLICANT / PETITIONER**

**And**

**M/s Ramboli India Pvt. Ltd.**

.... **RESPONDENT**

**SECTION:**

**Under Section 391 to 394**

**Order delivered on 18.09.2017**

**Coram:**

**CHIEF JUSTICE M. M. KUMAR  
Hon'ble President**

**R. VARADHARAJAN  
HON'BLE MEMBER (JUDICIAL)**

**For the APPLICANT / PETITIONER :-**

**For the RD/ROC**

:- Mr. Manish Raj, Company Prosecutor

**ORDER**

On account of changing the accounting ~~treatment~~ <sup>①</sup> from book value to fair Value. Whether there is any impact or not has to be assessed by the Regional Director. Learned Counsel for the Petitioner claims that there would not be no impact and all relevant papers have already been filed with the ROC. Learned Company Prosecutor seeks and is granted a week's time to file appropriate affidavit on that aspect.

List on 11<sup>th</sup> October 2017.

Sd-

**CHIEF JUSTICE M. M. KUMAR  
PRESIDENT**

Sd-

**(R. VARADHARAJAN)  
MEMBER (JUDICIAL)**