

**IN THE GAUHATI HIGH COURT
(High Court of Assam, Nagaland,
Mizoram and Arunachal Pradesh)**

COMPANY PETITION NO. 10 OF 2013

Connected With

COMPANY APPLICATION NO. 4 OF 2013

In the Matter of :

The Companies Act, 1956.

And

In the Matter of :

An application under Sections 391(2) and 394 of the said Act.

And

In the Matter of :

Warren Tea Limited, a Company incorporated under the provisions of the Companies Act, 1956, having its registered office at Deohall Tea Estate, P.O. Hoogrijan, Tinsukia 786 601 in the State of Assam within the aforesaid jurisdiction.

And

James Warren Tea Limited, a Company incorporated under the provisions of the Companies Act, 1956, having its registered office at Dhoedhaam Tea Estate, P.O. Borahapjan, Tinsukia 786 150 in the State of Assam within the aforesaid jurisdiction.

1. Warren Tea Limited
2. James Warren Tea Limited.

..... Petitioners

PRESENT

THE HONBLE MR. JUSTICE HRISHIKESH ROY

FOR THE PETITIONERS:

Kaushik Goswami, Rishi Raj Kaushik, Advocates.

FOR THE CENTRAL GOVERNMENT:

Mrs. P. Gogoi, Central Govt. Standing Counsel

Date of Order:

: 16th December, 2013

ORDER

Upon the above petition coming up for hearing on 16th December, 2013 and on perusal of the said Company Petition No.10 of 2013 for confirmation of Scheme of Arrangement in Form No. 40 and order of this Hon'ble Court dated 09.10.13 by which this petition was fixed for

hearing and notices were ordered to be advertised in "The Assam Tribune" and "The Dainik Janambhumi", Guwahati and also served on the Central Government through the Regional Director, Eastern Region, Ministry of Corporate Affairs, Kolkata and the Registrar of Companies, Shillong and upon hearing Mr. K. Goswami learned counsel appearing for the petitioners (Mr. Rishi Raj Kaushik appearing with him) who states that notices have been duly served as directed on the Regional Director and Registrar of Companies and published in the "The Assam Tribune" and "The Dainik Janambhumi" and upon hearing the learned Standing Counsel appearing for the Regional Director who states that the Scheme of Arrangement has been examined in detail by the Regional Director, Ministry of Corporate Affairs who has three observations, viz with regard to accounting, filing of annual returns and balance sheet by the petitioner No.1 and clause 17.6 of the Scheme, and upon hearing learned counsel for the petitioners who submits that existing clause 11 of the Scheme already provides for accounting for the demerger in accordance with normal accounting principle, the petitioner No.1 has already filed the Annual Return for the financial year 2011-2012 and that time to file Balance Sheet and Annual Return for the financial year 2012-2013 stands extended upto 30th April 2014 pursuant to order dated 12th December, 2013 of the Hon'ble Calcutta High Court and that clause 17.6 is in accordance with law but the petitioners do not wish to contest the same and this clause may be deleted. A copy of the affidavit of Regional Director is kept on record.

As it appears that the Scheme of Arrangement has been prepared bona fide and the observations of the Central Government have also been dealt with by the petitioners, this Court doth hereby sanction the Scheme of Arrangement with the modification that clause 17.6 shall stand deleted and doth hereby declare the Scheme as modified and set forth in Schedule-A hereto to be binding with effect from the First day of April, 2011, (hereinafter referred to as "the Appointed date") on the petitioners, their Shareholders and all concerned.

This Court Doth further Order:

1. That all the property, rights and powers of Warren Tea Limited relating to the James Warren Tea Division, including those described in Schedule 'B' hereto but excluding those specified in clause 4.2 of Part II of the Scheme, be transferred from the said Appointed Date, without further act or deed, to James Warren Tea Limited and accordingly the same shall pursuant to Section 394(2) of the Companies Act, 1956 stand transferred to and vested in James Warren Tea Limited for all the estate and interest of Warren Tea Limited therein but subject, nevertheless, to the charges affecting the same, as provided in the Scheme; and all property, rights and powers of Warren Tea Limited relating to the James Warren Tea Division specified in clause 4.2 of Part II of the Scheme be transferred to James Warren Tea Limited pursuant to and in accordance with the Scheme;

2. That all the debts, liabilities, duties and obligations of Warren Tea Limited in/or relating to the James Warren Tea Division be transferred from the said Appointed Date, without further act or deed, to James Warren Tea Limited and accordingly the same shall, pursuant to Section 394(2) of the Companies Act, 1956 shall stand transferred to and become the debts, liabilities, duties and obligations of James Warren Tea Limited;
3. That all proceedings and/or suits and/or appeals pending by or against Warren Tea Limited in respect of the James Warren Tea Division be continued by or against James Warren Tea Limited as provided in the Scheme;
4. That Warren Tea Limited and James Warren Tea Limited do within two weeks from the date of the order file the Schedule of Assets of the James Warren Tea Division in accordance with the Scheme;
5. That Warren Tea Limited and James Warren Tea Limited do each within 30 days after the date of the order to be made herein cause a certified copy thereof to be delivered to the Registrar of Companies, Assam for registration;
6. That James Warren Tea Limited do issue and allot to the shareholders of Warren Tea Limited, the shares in James Warren Tea Limited to which they are entitled in terms of clause 10 of the Scheme; and
7. That any person interested shall be at liberty to apply to this Hon'ble Court in the above matter for such directions as may be necessary.

Schedule "A" above referred to

SCHEME OF ARRANGEMENT
(UNDER SECTIONS 391 & 394 OF THE COMPANIES ACT, 1956)

BETWEEN

WARREN TEA LIMITED

AND

JAMES WARREN TEA PRIVATE LIMITED

AND

THEIR RESPECTIVE SHAREHOLDERS

FOR

**DEMERGER OF DEMERGED UNDERTAKING OF WARREN TEA LIMITED AS DEFINED HEREIN
TO JAMES WARREN TEA PRIVATE LIMITED**

PART – I

(Preliminary)

1. Definitions:

In this Scheme, unless repugnant to the meaning or context thereof, the following expressions shall have the following meanings:

- i. **"Act"** means the Companies Act, 1956 or any statutory modification or re-enactment thereof.
- ii. **"Appointed Date"** means the 1st day of April, 2011.
- iii. **"WTL"** means Warren Tea Limited, a Company incorporated under the provisions of the Companies Act, 1956, having its registered office at Deohall Tea Estate, P.O. Hoogrijan, District Tinsukia, Assam 786 601.
- iv. **"JWTL"** means James Warren Tea Private Limited, a Company incorporated under the provisions of the Act and having its registered office at Dhoedhaam Tea Estate, PO Borahapjan, District Tinsukia, Assam 786 150.
- v. **"Demerged Undertaking"** means the entire business and activities of WTL comprised in the following tea estates of WTL which is known as the **"James Warren Tea Division"** of WTL:
 1. Balijan (H) tea estate
 2. Deamoolie tea estate
 3. Dhoedhaam tea estate
 4. Rajah Alli tea estate
 5. Thowra tea estate
 6. Tippuk tea estate
 7. Zaloni tea estate

Without prejudice to the generality of the foregoing, the Demerged Undertaking shall mean and include all property, rights and powers and all debts, liabilities, duties and

obligations of WTL comprised in and/or pertaining to the Demerged Undertaking as on the Appointed Date, including:

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- (a) all properties and assets, moveable and immoveable, freehold and leasehold, real and personal, corporeal and incorporeal, in possession, or in reversion, present and contingent of whatsoever nature, wheresoever situate, as on the Appointed Date relating to the Demerged Undertaking, including all lands comprised in the said tea estates in the States of Assam, tea bushes and seedlings, nurseries, clones and other crops and trees whatsoever growing or standing thereon, all other lands, buildings, commercial and residential flats and offices, plant and machinery, electrical installations, vehicles, equipment, furniture, computers, computer programmes, software (including software licenses from Softweb), investments, sundry debtors, inventories, cash and bank balances, bills of exchange, deposits, loans and advances and other assets as appearing in the books of account of WTL in relation to the Demerged Undertaking, leases, tenancies and agency of WTL pertaining to the Demerged Undertaking, and all other interests or rights in or arising out of or relating to the Demerged Undertaking together with all respective powers, interests, charges, privileges, benefits, entitlements, industrial and other licenses, registrations, quotas, information technology, patents, copyrights, trademarks, brand names, website, other intellectual property rights (including all intellectual property rights and other rights as stated in clause 17.3 herein), liberties, easements and advantages, subsidies, grants, taxes, tax credits (including but not limited to credits in respect of sales tax, value added tax, turnover tax, excise duty, service tax, and other indirect taxes), deferred tax benefits and other benefits appertaining to the Demerged Undertaking and/or to which WTL is entitled to in respect of the Demerged Undertaking of whatsoever kind, nature or description held, applied for or as may be obtained thereafter together with the benefit of all respective contracts and engagements and all respective books, papers, documents and records relating to the Demerged Undertaking but expressly excluding the Retained Assets;
 - (b) all debts, liabilities, duties and obligations of WTL in relation to the Demerged Undertaking as appearing in the books of account of WTL as on the Appointed Date, including liabilities on account of secured loans, unsecured loans and sundry creditors and bonus, gratuity and other employee benefits pertaining to the Demerged Undertaking; and
 - (c) all employees of WTL engaged in or in relation to the Demerged Undertaking as on the Effective Date.

vi. **"Retained Assets"** means all assets of WTL not forming part of the Demerged Undertaking. Without prejudice to the generality of the foregoing, the same shall include, the registered office of WTL at Deohall Tea Estate, P.O. Hoogrijan, District Tinsukia, Assam 786 601; the corporate office at Suvira House, 4B, Hungerford Street, Kolkata 700 017 and other properties in Kolkata not forming part of the Demerged Undertaking; and the following tea estates ("**Retained Tea Estates**") in the State of Assam:

1. Baliyan (North) Tea Estate
2. Deohall Tea Estate

3. Duamara Tea Estate
 4. Hatimara Tea Estate
 5. Rupai Tea Estate
 6. Sealkotee Tea Estate
 7. Tara Tea Estate
- vii. **“Record Date”** means the date to be fixed by the Board of Directors of WTL in consultation with JWTL for the purpose of determining the members of WTL to whom new shares in JWTL will be allotted pursuant to Clause 10 of the Scheme.
- viii. **“Effective Date”** means the date or last of the dates on which certified copies of the order of the Hon’ble Gauhati High Court sanctioning the Scheme are filed with the Registrar of Companies, Assam by WTL and JWTL.
- ix. **“Scheme”** means this Scheme of Arrangement under Sections 391 to 394 of the Act in the present form or with such modifications as sanctioned by the Hon’ble Gauhati High Court.
- x. Word(s) and expression(s) elsewhere defined in the Scheme will have the meaning(s) respectively ascribed thereto.

2. Share Capital:

- 2.1 The Scheme was approved by the respective Board of Directors of WTL and JWTL on 11 August 2012. Pursuant to Securities and Exchange Board of India circular No.CIR/CFD/DIL/5/2013 dated 4th February, 2013 the Scheme was updated and approved again by the respective Board of Directors of WTL and JWTL on 14 February 2013. The Authorised, Issued, Subscribed and Paid-up Share Capital of WTL and JWTL as on 14 February 2013 is as under:

i. WTL	
<u>Authorised Share Capital:</u>	<u>(Amount in Rs.)</u>
2,00,00,000 Equity Shares of Rs.10/- each	20,00,00,000/-
 <u>Issued, Subscribed and Paid up Share Capital:</u>	
1,07,14,273 Equity Shares of Rs.10/- each fully paid up	10,71,42,730/-
 ii. JWTL	
<u>Authorised Share Capital:</u>	
50,000 Equity Shares of Rs.10/- each	5,00,000/-
 <u>Issued, Subscribed and Paid up Share Capital:</u>	
50,000 Equity Shares of Rs.10/- each fully paid up	5,00,000/-

- 2.2 Issue of Equity Shares by way of bonus shares only to the public shareholders to the exclusion of promoters has been approved by the Board of Directors of WTL on 30th January, 2013 in terms of clause 40A(ii)(f) of the listing agreements with the Stock Exchanges. Upon such bonus shares being issued, the Issued, Subscribed and Paid up Share Capital of WTL shall increase to Rs.11,95,08,040/- divided into 1,19,50,804 Equity Shares of Rs.10/- each fully paid up. The entitlement ratio of shares of JWTL in consideration of the demerger as specified in clause 10.1 will remain the same even after such issue of bonus shares.

3. Objects and Reasons:

- i. WTL is engaged in the business of growing, harvesting, manufacturing and selling tea. Such business is carried on by WTL through its 14 tea estates situated in diverse locations in the State of Assam. JWTL is a relatively new Company and proposes to undertake similar tea business.
- ii. The bulk tea industry has witnessed higher tea prices and realisations in the last few years. As such the tea business of WTL has good prospects for further development. The Demerged Undertaking and the residual undertaking of WTL have good potential for funding, running, growth and development thereof as independent businesses.
- iii. WTL's promoters consist of two groups, i.e. (i) Goenka Group headed by Shri Vinay Kumar Goenka ("Goenka Group") and (ii) Ruia Group headed by Shri Anil Kumar Ruia ("Ruia Group"). Altogether, the promoters hold 89,47,799 Equity Shares of Rs.10/- each representing 83.51% of the total existing Issued, Subscribed and paid up Share Capital of WTL. As on the date of approval of this Scheme by the respective managements of the companies, the constituents of the Goenka Group altogether held 44,20,794 Equity Shares representing 41.26% of the total existing Issued, Subscribed and paid up Share Capital of WTL while the constituents of the Ruia Group altogether held 45,27,005 Equity Shares of Rs.10/- each representing 42.25% of the total existing Issued, Subscribed and paid up Share Capital of WTL. Upon bonus shares being issued only to the public shareholders of WTL as mentioned in paragraph 2.2 above such promoters' holding of 89,47,799 Equity Shares will constitute only 74.87% of the total enhanced Issued, Subscribed and paid up Share Capital of WTL.
- iv. For the optimum, running, growth and development of the tea business and various tea gardens of WTL it is considered desirable and expedient to reorganise and reconstruct WTL by demerging the Demerged Undertaking of WTL to JWTL in the manner and on the terms and conditions contained in this Scheme of Arrangement.
- v. The demerger will enable the business and activities comprised in the Demerged Undertaking of WTL and remaining business and activities of WTL to be pursued and carried on more conveniently and advantageously with greater focus and attention through two separate companies, i.e. WTL and JWTL, each having their own administrative set up. The same will simplify the management structure, control and supervision of the respective units and facilitate the business considerations and factors applicable to them to be addressed more effectively and adequately by the said companies.
- vi. In consideration of the demerger, JWTL will issue and allot Equity Shares credited as fully paid up in JWTL to all shareholders of WTL in the entitlement ratio of 1 (One) Equity Share of Rs.10/- each in JWTL for every 1 (One) Equity Share of Rs.10/- each held by them in WTL. Such entitlement ratio of shares has been fixed on a fair and reasonable basis and will result in JWTL having the same shareholding pattern initially as WTL.
- vii. The demerger will enable independent evaluation of the said respective businesses and undertakings through two separate companies and participation therein of suitable investors and strategic partners. The same will enable running and operation of the said businesses and growth and development plans thereof to be funded independently and unlock shareholders value. Pursuant to issue and allotment of shares in terms of the Scheme, every shareholder of WTL will hold shares in two Companies, i.e. in WTL and

JWTL, instead of one giving them greater flexibility in managing and/or dealing with their investments. The same will also facilitate and enable eventual separation and realigning of promoters' interests in WTL and JWTL between the two groups of promoters pursuant to this Scheme on mutually agreed terms.

- viii. The Scheme will assist in the potential of the respective businesses and undertakings to be realised more fully and effectively. The Scheme will have beneficial results for the said Companies, their shareholders and all concerned and is proposed accordingly.

PART – II

4. **Transfer of Undertaking:**

- 4.1 With effect from the Appointed Date, the Demerged Undertaking shall be demerged from WTL and transferred to JWTL as a going concern for all the estate and interest of WTL therein in accordance with and subject to the modalities for transfer and vesting stipulated herein.
- 4.2 In respect of such of the assets of the Demerged Undertaking as are movable in nature or are otherwise capable of transfer by manual delivery, by paying over or by endorsement and delivery, the same may be so transferred by WTL, without requiring any deed or instrument of conveyance for the same and shall become the property of JWTL accordingly and as an integral part of the Demerged Undertaking transferred to JWTL.
- 4.3 In respect of such of the assets belonging to the Demerged Undertaking other than those referred to in Clause 4.2 above, the same shall, be transferred to and vested in and/or be deemed to be transferred to and vested in JWTL pursuant to the provisions of Section 394(2) of the Act.
- 4.4 All debts, liabilities, duties and obligations of WTL relating to the Demerged Undertaking as on the close of business on the day immediately preceding the Appointed Date and as appearing in the books of account of WTL in relation to the Demerged Undertaking, including proportionate amount of general and multipurpose borrowings determined in accordance with Section 2(19AA) of the Income-Tax Act, 1961 shall also be transferred to JWTL, without any further act or deed, pursuant to the provisions of Section 394(2) of the Act, so as to become the debts, liabilities, duties and obligations of JWTL.
- 4.5 The transfer and vesting of the Demerged Undertaking of WTL, as aforesaid, shall be subject to the existing charges, mortgages and encumbrances, if any, over the assets or any part thereof which are subsisting on transfer of such assets to JWTL and relating to the liabilities of the Demerged Undertaking which are also transferred to JWTL. The assets transferred shall stand freed from all other charges, mortgages and encumbrances. It is further clarified and provided that such charges, mortgages, and/ or encumbrances shall not extend over or apply to any other asset(s) of JWTL and any reference in any security documents or arrangements (to which WTL is a party) to any assets of WTL shall be so construed to the end and intent that such security shall not extend, nor be deemed to extend, to any of the other asset(s) of JWTL. JWTL shall also not be required to create any additional security over assets of Demerged Undertaking of WTL acquired by it under this Scheme for any loans, debentures, deposits or other financial assistance already availed/to be availed by JWTL and the charges, mortgages, and/ or encumbrances in respect of such indebtedness of JWTL shall not extend or be deemed

to extend or apply to the assets of Demerged Undertaking so acquired by JWTL. It is clarified and provided that the transfer of the Demerged Undertaking of WTL to JWTL shall not affect the subsisting charges, mortgages and encumbrances over the Retained Assets of WTL or any part thereof and such charges, mortgages and encumbrances shall continue to be applicable in respect of such Retained Assets save and except that such Retained Assets shall stand freed from all charges, mortgages and encumbrances relating to liabilities which are transferred to JWTL.

- 4.6 Subject to the other provisions of this Scheme, all entitlements, licenses, permissions, approvals, clearances, authorisations, consents, brands, trademarks, other intellectual property rights registrations and no-objection certificates obtained by WTL for the operations of the Demerged Undertaking and/or to which WTL is entitled to in relation to the Demerged Undertaking in terms of the various Statutes / Schemes / Policies, etcetera of Union and State Governments, shall be available to and vest in JWTL, without any further act or deed and shall be mutated by the statutory authorities concerned therewith in favour of JWTL. Since the Demerged Undertaking will be transferred to and vested in JWTL as a going concern without any break or interruption in the operations thereof, JWTL shall be entitled to enjoy the benefit of all such entitlements, licenses, permissions, approvals, clearances, authorisations, consents, intellectual property rights, registrations and no-objection certificates as enjoyed by WTL and to carry on and continue the operations of the Demerged Undertaking on the basis of the same upon this Scheme becoming effective. Accordingly, all existing and future incentives, unavailed credits and exemptions and other statutory benefits, including in respect of Income Tax for the period commencing on and from the Appointed Date, Excise (including Modvat/Cenvat), Customs, VAT, Sales Tax, Service Tax and other indirect taxes to which WTL is entitled in relation to the Demerged Undertaking in terms of the various Statutes / Schemes / Policies, etcetera of Union and State Governments shall be available to and vest in JWTL upon this Scheme becoming effective.
- 4.7 It is clarified that all the taxes and duties payable by WTL, accruing and relating to the operations of the Demerged Undertaking from the Appointed Date onwards, including all advance tax payments, tax deducted at source, any refund and claims shall, for all purposes, be treated as advance tax payments, tax deducted at source or refunds and claims of JWTL. Accordingly, upon the Scheme becoming effective, WTL is expressly permitted to revise and JWTL is expressly permitted to file their respective income tax returns, including tax deducted at source certificates, sales tax/value added tax returns, excise returns, service tax returns and other tax returns for the period commencing on and from the Appointed Date, and to claim refunds/credits, pursuant to the provisions of this Scheme.
- 4.8 The assets and liabilities of the James Warren Tea Division shall be transferred to JWTL from the Appointed Date in terms of this Scheme at their respective book values with change in book values of assets consequent to revaluation being ignored in terms of Section 2(19AA) of the Income Tax Act, 1961.
- 5. Legal Proceedings:**
All legal, or other proceedings by or against WTL and relating to the Demerged Undertaking, shall be continued and enforced by or against JWTL only. If proceedings are taken against WTL, WTL will defend on notice to JWTL and in consultation with and at the cost of JWTL.

6. Contracts and Deeds:

Subject to the other provisions contained in this Scheme all contracts, deeds, bonds, agreements and other instruments of whatsoever nature relating to the Demerged Undertaking to which WTL is a party subsisting or having effect immediately before the Effective Date shall remain in full force and effect against or in favour of JWTL and may be enforced as fully and effectually as if instead of WTL, JWTL had been a party thereto.

7. Saving of Concluded Transactions:

The transfer and vesting of the properties and liabilities of the Demerged Undertaking and the continuance of the proceedings by or against JWTL as per the provisions hereof shall not affect any transaction or proceeding relating to the Demerged Undertaking already completed by WTL on or before the Effective Date to the end and intent that JWTL accepts all acts, deeds and things relating to the Demerged Undertaking done and executed by and/or on behalf of WTL as acts deeds and things done and executed by and on behalf of JWTL.

8. Employees:

8.1 JWTL undertakes to engage on and from the Effective Date all the employees of WTL engaged in the Demerged Undertaking on the same terms and conditions on which they are engaged by WTL without any interruption of service as a result of the transfer of the Demerged Undertaking to JWTL. JWTL agrees that the services of all such employees with WTL up to the Effective Date shall be taken into account for the purposes of all benefits to which the said employees may be eligible, including for the purpose of payment of any retrenchment compensation, gratuity and other terminal benefits.

8.2 Accordingly, the services of such employees for the purpose of Provident Fund or Gratuity or Superannuation or other statutory purposes and for all purposes, including for the purpose of payment of any retrenchment compensation and other terminal benefits, will be reckoned from the date of their respective appointments with WTL.

8.3 The accumulated balances, if any, standing to the credit of the employees of the Demerged Undertaking in the existing Provident Fund, Gratuity Fund Superannuation Fund and other funds, if any, of which they are members will be transferred to such Provident Fund, Gratuity Fund, Superannuation Fund and other funds nominated by JWTL and/or such new Provident Fund, Gratuity Fund, Superannuation Fund and other funds to be established and caused to be recognised by the concerned authorities by JWTL. Pending the transfer as aforesaid, the dues of the employees of the Demerged Undertaking relating to the said funds would be continued to be deposited by JWTL in the existing Provident Fund, Gratuity Fund Superannuation Fund and other funds respectively.

9. Business in trust for JWTL:

With effect from the Appointed Date and up to and including the Effective Date:

9.1 WTL undertakes to carry on the business of the Demerged Undertaking in the ordinary course of business and WTL shall be deemed to have carried on and to be carrying on all business and activities relating to the Demerged Undertaking for and on account of and in trust for JWTL.

9.2 All profits accruing to WTL (including taxes paid thereon) or losses arising or incurred by it relating to the Demerged Undertaking for the period falling on and after the

Appointed Date shall for all purposes, be treated as the profits (including taxes paid) or losses, as the case may be of JWTL.

- 9.3 WTL shall be deemed to have held and stood possessed of the properties to be transferred to JWTL for and on account of and in trust for JWTL and, accordingly, WTL shall not (without the prior written consent of JWTL) alienate, charge or otherwise deal with or dispose of the Demerged Undertaking or any part thereof except in the usual course of business.
- 10. Issue of Shares by JWTL:**
- 10.1 Upon the Scheme becoming effective and in consideration of the demerger and transfer of the Demerged Undertaking, JWTL shall, without further application, issue and allot to the shareholders of WTL whose names shall appear in the Register of Members of WTL as on a Record Date to be fixed by WTL in consultation with JWTL, 1 (One) Equity Share of Rs.10/- each in JWTL, credited as fully paid up for every 1 (One) Equity Share of Rs.10/- each held by them in WTL.
- 10.2 All the Equity Shares to be issued and allotted by JWTL to the Equity Shareholders of WTL under this Scheme shall rank pari passu in all respects with the existing Equity Shares of JWTL. Further such Equity Shares shall pursuant to circular issued by the Securities Exchange Board of India (SEBI) on 4 February 2013 bearing No.CIR/CFD/DIL/05/2013 and subject to compliance with requisite formalities be listed and/or admitted to trading on the relevant stock exchange(s) where the existing Equity Shares of WTL are listed and/or admitted to trading, i.e Bombay Stock Exchange, Calcutta Stock Exchange and Gauhati Stock Exchange.
- 10.3 In respect of the shareholding of the members in WTL held in the dematerialised form, the Equity Shares in JWTL shall, subject to applicable regulations, also be issued to them in the dematerialised form pursuant to clause 10.1 above with such shares being credited to the existing depository accounts of the members of WTL entitled thereto, as per records maintained by the National Securities Depository Limited and / or Central Depository Services (India) Limited on the Record Date.
- 10.4 In respect of the shareholding of the members in WTL held in the certificate form, the Equity Shares in JWTL shall be issued to such members in certificate form. Members of WTL desirous of receiving the new shares in JWTL in dematerialised form should have their shareholding in WTL dematerialised on or before the Record Date.
- 10.5 Pursuant to and upon this Scheme becoming effective, JWTL shall take necessary steps to increase and alter its Authorised Share Capital suitably to enable JWTL to issue and allot the Equity Shares in JWTL to the shareholders of WTL in terms of this Scheme.
- 10.6 The Equity Shares in JWTL allotted pursuant to the Scheme shall remain frozen in the depositories system till listing/trading permission is given by the designated stock exchange.
- 10.7 Till listing of the Equity Shares of JWTL to be issued pursuant to this Scheme, there shall be no change in the pre-arrangement capital structure and shareholding pattern or control in JWTL which may affect the status of the approval of the stock exchanges to this Scheme.

10.8 Equity Shares of JWTL are allotted to the members of WTL in terms of this Scheme by virtue of their interest in WTL as a whole, including the Demerged Undertaking. The interest of the said members in the Demerged Undertaking is in effect continued through JWTL after the demerger. Accordingly, such interest in the Demerged Undertaking is not new and the Equity Shares in JWTL allotted to the said members shall for the purpose of any transfer or disposal thereof by the allottees after the allotment be deemed to have been acquired and held by the allottees from the date the related shares in WTL were acquired and held by such allottees. The two groups of promoters shall be entitled to transfer the shares in WTL and JWTL between themselves accordingly pursuant to this Scheme in any manner whatsoever.

11. Accounting:

11.1 The assets and liabilities of the Demerged Undertaking shall be recorded in the books of account of JWTL at their values as appearing in the books of account of WTL as on the Appointed Date with change in such values consequent to revaluation being ignored. A Statement thereof as appearing from the books of account of WTL as on March 31, 2011 is set out in Schedule I hereto. The difference between the assets and liabilities of the Demerged Undertaking shall be adjusted against reserves in the respective books of account of WTL and JWTL as provided hereunder.

11.2 The difference between the value of the assets and liabilities of the Demerged Undertaking recorded in the books of account of JWTL in terms of Clause 11.1 above as reduced by the aggregate face value of the Equity Shares issued and allotted by JWTL in terms of this Scheme shall to the extent of Rs.20,00,00,000/- be adjusted in the Profit and Loss Account of JWTL and the balance shall be adjusted in General Reserves.

11.3 In the books of account of WTL the difference between the assets and liabilities of the Demerged Undertaking shall be adjusted against Revaluation Reserves of WTL to the extent such reserves are represented by fixed assets of the Demerged Undertaking; a sum of Rs.45,00,00,000/- shall be adjusted against the credit balance in the Profit and Loss Account of WTL; and the balance shall be adjusted against the General Reserves of WTL.

11.4 Subject to the aforesaid, the Board of Directors of WTL and JWTL shall be entitled to make such corrections and adjustments as may in their opinion be required for ensuring consistent accounting policy or which may otherwise be deemed expedient by them in accounting for the demerger in the respective books of account of the said Companies.

12. Applications:

WTL and JWTL shall, with all reasonable dispatch, make necessary applications to the Hon'ble Gauhati High Court for sanction and carrying out of the Scheme. Any such application shall, upon constitution of the National Company Law Tribunal under Section 10FB of the Act, be made and/or pursued before the National Company Law Tribunal, if so required. In such event references in this Scheme to the Hon'ble Gauhati High Court shall be construed as references to the National Company Law Tribunal as the context may require. WTL and JWTL shall also take such other steps as may be necessary or expedient to give full and formal effect to the provisions of this Scheme.

13. Modification and Implementation:

WTL and JWTL (by their respective Board of Directors or Committee thereof or such other person or persons, as the respective Board of Directors may authorise) are empowered and authorised:

13.1 to assent from time to time to any modifications or amendments or substitutions of the Scheme or of any conditions or limitations which the Hon'ble Gauhati High Court and / or any authorities under law may deem fit to approve or direct or as may be deemed expedient or necessary; and

13.2 to settle all doubts or difficulties that may arise in carrying out the Scheme and to do and execute all acts, deeds, matters and things necessary, desirable or proper for putting the Scheme into effect.

14. Scheme Conditional Upon:

14.1 The Scheme is conditional upon and subject to approval of the same by the requisite majorities of the members of WTL and JWTL pursuant to Section 391(1) of the Act and sanction of the same by the Hon'ble Gauhati High Court under Sections 391(2) and 394 and other applicable provisions of the Act.

14.2 In terms of SEBI circular dated 4 February 2013 bearing No.CIR/CFD/DIL/05/2013, approval of shareholders of WTL shall be obtained by special resolution passed through postal ballot / e-voting after disclosure of all material facts in the explanatory statement in relation to such resolution and such resolution shall be acted upon only if the votes cast by public shareholders in favour of the resolution amounts to at least two times the number of votes cast by public shareholders against such resolution.

14.3 The Scheme although operative from the Appointed Date shall become effective on the Effective Date, being the date or last of the dates on which certified copies of the order of the Hon'ble Gauhati High Court sanctioning the Scheme are filed with the Registrar of Companies, Assam by WTL and JWTL.

15. Remaining Business:

Save and except the Demerged Undertaking of WTL and as expressly provided in this Scheme of Arrangement nothing contained in this Scheme of Arrangement shall affect the other business, assets, and liabilities of WTL which shall continue to belong to and be vested in and be managed by WTL. It is expressly clarified and provided that Retained Assets shall continue to be so vested in WTL and all liabilities, present or contingent, under the Assam Agricultural Income Tax Act, 1939 and Income Tax Act, 1961 of WTL as a whole, including all fourteen tea estates, for the period prior to the Appointed Date shall be borne by WTL with WTL also being entitled to any and all tax refunds and other credits under the said Acts for such prior period.

16. Costs:

All costs, charges and expenses in connection with the Scheme incurred upto the stage of the Scheme becoming effective shall be borne and paid by the Warren Tea Division and James Warren Tea Division equally.

17. Residual Provisions:

17.1 Even after this Scheme becomes operative, JWTL shall be entitled to operate all Bank Accounts relating to the Demerged Undertaking and realise all monies and complete

and enforce all pending contracts and transactions in respect of the Demerged Undertaking in the name of WTL in so far as may be necessary until the transfer of rights and obligations of WTL to JWTL under this Scheme is formally accepted by the parties concerned.

- 17.2 Neither WTL nor JWTL shall be named as 'Warren Tea Limited'. Accordingly the existing corporate name of WTL shall be changed to Warren Tea (India) Limited or such other name as may be approved by the Registrar of Companies. WTL shall also change its existing website domain name accordingly. WTL shall take necessary steps to give effect to such change of its corporate and website domain names. JWTL shall convert itself into a public Company by altering its Articles in terms of Section 44 of the Act.
- 17.3 Both WTL and JWTL shall be entitled to use the words 'Warren Tea' as part of their corporate names with the addition of other words as aforesaid. However, the proprietary and all other rights in the patents, logos and trade marks presently used by WTL, including in the registered trade mark depicted by the letter 'W' formed by tea leaves, and all other intellectual property rights of WTL but excluding trade marks and trade names relating exclusively to the respective Retained Tea Estates shall stand transferred to and vested in JWTL ("the transferred intellectual property rights") as part of the demerger and belong to JWTL to the exclusion of WTL. WTL shall have no right to use the transferred intellectual property rights, including the said registered trade mark depicted by the letter 'W' as such or in combination with or part of any other mark, name or logo, in any manner whatsoever and shall cease and desist from using the same upon the Scheme becoming effective as aforesaid.
- 17.4 On the approval of the Scheme by the members of WTL and JWTL pursuant to Section 391 of the Act, it shall be deemed that the said members have also accorded all relevant consents under Sections 21, 81(1-A) or any other provisions of the Act to the extent the same may be considered applicable.
- 17.5 The demerger and transfer and vesting of the Demerged Undertaking under this Scheme has been proposed in compliance with the provisions of Section 2(19AA) of the Income-Tax Act, 1961.

Schedule I

Statement of Assets and Liabilities of Demerged Undertaking as on 31 March, 2011

LIABILITIES	Amount in Rs.
(1) Non Current Liabilities	
(a) Long term borrowings	2,99,55,303
(b) Deferred Tax Liabilities (Net)	59,86,848
(c) Long term provisions	7,25,78,659
(2) Current Liabilities	
(a) Trade Payables	6,29,72,681
(b) Other current liabilities	2,79,26,741
(c) Short-term provisions	4,86,62,323
Total	24,80,82,555
ASSETS	
(1) Non-Current Assets	

(a) Fixed Assets	
(i) Tangible Assets	47,46,41,900
(ii) Intangible Assets	14,40,712
(iii) Capital work in progress	57,47,832
(b) Non-current Investments	1,59,63,349
(2) Current Assets	
(a) Inventories	7,75,93,445
(b) Trade Receivables	6,43,73,111
(c) Cash and cash equivalents	26,21,09,095
(d) Short-term Loans & Advances	3,19,55,226
(e) Other Current Assets	1,59,36,367
Total	94,97,61,037

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Schedule "B above referred to**SCHEDULE OF ASSETS**

of

James Warren Tea Division of Warren Tea Limited ("WTL") to be transferred to James Warren Tea Limited ("JWTL").

Part - I

(Short description of Freehold Properties of James Warren Tea Division of WTL)

Factory Buildings, Workshops, Pump Houses, Water Tanks, Roads, Power Houses, Tubewells, Waterworks for labour lines, Non Factory Buildings, Estate and Development, Bungalows, Staff Quarters, Hospital Buildings, Office Buildings, Roads & Bridges and culverts, Godowns, Leaf Weighing Sheds, Welfare Buildings, Labour Lines, Fencing, Oil Tanks, Withering Houses, Security Guard Posts, Creches and other structures relating to the James Warren Tea Division of WTL, including those lying and/or being situated at the Balijan (H), Rajah Allii, Dhoedaam, Deamoolie, Tippuk, Thowra and Zaloni Tea Estates comprised in the James Warren Tea Division of WTL.

Part - II

(Short description of Leasehold Properties of James Warren Tea Division of WTL)

All right, title and/or interest of WTL in all lands at the Tea Estates comprised in James Warren Tea Division of WTL, including all rights under agreements relating to the same. The said lands include the following:-

Lease Deed / Patta No	District	Village	Mouza	Area (B-K-L)
BALIJAN (H) TEA ESTATE:				
T.P.1 (special of patta)	Dibrugarh	Balijan Gaon	Kheremia	2-1-12
P.P.14 (special of patta)	Dibrugarh	Balijan Gaon	Kheremia	2-2-15
P.P.15 (special of patta)	Dibrugarh	Balijan Gaon	Kheremia	12-4-4
P.P.19 (special of patta)	Dibrugarh	Balijan Gaon	Kheremia	23-0-11
P.P.33 (special of patta)	Dibrugarh	Balijan Gaon	Kheremia	40-3-18
P.P.34 (special of patta)	Dibrugarh	Balijan Gaon	Kheremia	79-1-12
P.P.98 (special of patta)	Dibrugarh	Serseriajan	Kheremia	15-2-19
P.P.110 (special of patta)	Dibrugarh	Sirinkhat No.1	Kheremia	4-2-4
T.P.1 (WLA No. 240)	Dibrugarh	Balijan T.E	Kheremia	354-1-7
F.S.117 (F.S No. 117)	Dibrugarh	Balijan T.E	Kheremia	1582-1-7
T.P.1 (F.S No. 117)	Dibrugarh	Balijan T.E	Kheremia	68-1-3
1 (NLR No. 131/128,173/ 176,142/145, 240/242)	Dibrugarh	Balijan T.E	Kheremia	238-4-19
2 (NLR No. 131/128,173/ 176,142/145, 240/242)	Dibrugarh	Balijan T.E	Kheremia	1201-1-12
3 (NLR No. 131/128,173/ 176,142/145, 240/242)	Dibrugarh	Balijan T.E	Kheremia	762-1-19
4 (NLR No. 131/128,173/ 176,142/145, 240/242)	Dibrugarh	Balijan T.E	Kheremia	323-3-11
T.P.1 (NLR No. 128/131,173/ 176,142/145, 240/242)	Dibrugarh	Balijan T.E	Kheremia	48-3-10
TP1 (WLA No. 3/543)	Dibrugarh	Balijan T.E	Kheremia	549-1-13
A.P.3	Dibrugarh	Balijan T.E	Kheremia	16-0-19
A.P.8	Dibrugarh	Balijan T.E	Kheremia	6-0-11

Lease Deed / Patta No	District	Village	Mouza	Area (B-K-L)
F.S.117 (F.S No. 117) FACTORY	Dibrugarh	Balijan T.E	Kheremia	17-0-0
			Total	5349-2-6
DEAMOOIE TEA ESTATE				
T.P.1 (NLR Grant No 41)	Tinsukia	Deamoolie T.E	Hapjan	728-2-6
P.P.1/T.P.1 (NLR Grant No 205/203)	Tinsukia	Deamoolie T.E	Hapjan	781-0-2
205/203 (NLR Grant No 205/203)	Tinsukia	Deamoolie T.E	Hapjan	425-3-2
T.P.1 (WLA Grant No 39)	Tinsukia	Deamoolie T.E	Hapjan	26-0-14
T.P.2 (WLA Grant No 39)	Tinsukia	Deamoolie T.E	Hapjan	26-4-1
P.P.1 (WLA Grant No 39)	Tinsukia	Deamoolie T.E	Hapjan	73-4-2
139/136 (NLR Grant No 139/136)	Tinsukia	Deamoolie T.E	Hapjan	1722-4-5
T.P.1 (NLR Grant No 139/136)	Tinsukia	Deamoolie T.E	Hapjan	125-4-4
269 (NLR Grant No 269)	Tinsukia	Deamoolie T.E	Hapjan	1642-2-5
T.P.1 (WLA Grant No 11)	Tinsukia	Deamoolie T.E	Hapjan	467-0-0
T.P.2 (WLA Grant No 11)	Tinsukia	Deamoolie T.E	Hapjan	17-1-2
P.P.1 (WLA Grant No 11)	Tinsukia	Deamoolie T.E	Hapjan	18-1-5
T.P.1 (NLR 141/138)	Tinsukia	Deamoolie T.E	Hapjan	349-1-17
141/138 (NLR 141/138)	Tinsukia	Deamoolie T.E	Hapjan	1282-3-0
T.P.2/P.P.1 (NLR 141/138)	Tinsukia	Deamoolie T.E	Hapjan	13-0-17
T.P.1 (WLA No. 183/224)	Tinsukia	Deamoolie T.E	Hapjan	477-2-10
P.P.1 (NLR No 168/165, 195/193)	Tinsukia	Deamoolie T.E	Hapjan	31-0-18
T.P.1 (NLR No 195/193, 168/165)	Tinsukia	Deamoolie T.E	Hapjan	188-3-0
T.P.2 (NLR No 195/193, 168/165)	Tinsukia	Deamoolie T.E	Hapjan	25-3-7
195/193 (NLR No 195/193, 168/165)	Tinsukia	Deamoolie T.E	Hapjan	199-2-15
168/165 (NLR No 168/165, 195/193)	Tinsukia	Deamoolie T.E	Hapjan	397-1-7
T.P.1 (Patta land)	Tinsukia	Chota Rupai	Hapjan	128-3-6
T.P.2 (Patta land)	Tinsukia	Chota Rupai	Hapjan	67-4-14
P.P.1 (Patta land)	Tinsukia	Chota Rupai	Hapjan	627-2-9
P.P.1 (Patta land)	Tinsukia	Bara Rupai	Hapjan	4-3-3
A.P.36	Tinsukia	Bandarkhati	Hapjan	23-0-11
SPL 1 (special patta No 1)	Tinsukia	Dahutai	Hapjan	36-1-8
PP-63	Tinsukia		Hapjan	2-4-18
139/136 (NLR 139/136) FACTORY	Tinsukia	Deamoolie T.E	Hapjan	32-0-0
			Total	9930-57-208
DHOEDAAM TEA ESTATE				
P.P.1 (WLA No 65)	Tinsukia	Pabbojan	Hapjan	61-2-4
T.P.1 (WLA No 65)	Tinsukia	Pabbojan	Hapjan	6-3-18
T.P.2 (WLA No 65)	Tinsukia	Pabbojan	Hapjan	5-2-10
T.P.1 (WLA No 206)	Tinsukia	Pabbojan	Hapjan	1751-2-12
T.P.1 (NLR 130/127, 127/124)	Tinsukia	Pabbojan	Hapjan	332-0-12
127(130), 127(124) (NLR 130/127, 127/124)	Tinsukia	Pabbojan	Hapjan	2716-0-18
T.P.1 (NLR 138/135)	Tinsukia	Dhoedaam	Hapjan	764-2-10
138/135 (NLR 138/135)	Tinsukia	Dhoedaam	Hapjan	1029-1-15
T.P.1 (WLA No 7/561)	Tinsukia	Dhoedaam	Hapjan	818-0-2
T.P.1 (WLA No 38)	Tinsukia	Dhoedaam	Hapjan	930-0-17
T.P.1 (special patta)	Tinsukia	Chengalijan	Tingrai	228-0-7
P.P.9 (special patta)	Tinsukia	Chengalijan	Tingrai	331-0-5
138/135 (NLR 138/135) FACTORY	Tinsukia	Dhoedaam	Hapjan	27-0-0
			Total	9001-3-10

Lease Deed / Patta No	District	Village	Mouza	Area (B-K-L)
RAJAH ALI TEA ESTATE				
P.P.50	Dibrugarh	No. 2 Sirinkhat	Khermia	34-4-5
A.P.11	Dibrugarh	Sirinkhat No. 2	Khermia	2-4-8
P.P.34	Dibrugarh	No 2 Chetiapathar	Khermia	65-3-9
T.P.1 (WLA No 15,16 & 25)	Dibrugarh	Rajah Ali T.E 42/17	Khermia	364-2-8
P.P.1 (WLA No 15,16 & 25)	Dibrugarh	Rajah Ali T.E 42/17	Khermia	83-1-1
1 (NLR Grant No 300 A)	Dibrugarh	Rajah Ali T.E	Khermia	252-2-14
2 (NLR Grant No 300 B)	Dibrugarh	Rajah Ali T.E	Khermia	1178-1-2
3 (NLR Grant No 300 C)	Dibrugarh	Rajah Ali T.E	Khermia	1224-1-18
T.P.1 (NLR 300)	Dibrugarh	Rajah Ali T.E	Khermia	5-0-19
P.P.1 (NLR 300)	Dibrugarh	Rajah Ali T.E	Khermia	4-0-12
1 (NLR Grant No 300 A) FACTORY	Dibrugarh	Rajah Ali T.E	Khermia	13-0-0
			Total	3228-2-16
THOWRA TEA ESTATE				
P.P.1 (NLR Grant No 283)	Dibrugarh	Thowra T.E	Sepon	796-2-2
323 (NLR Grant No 323)	Dibrugarh	Thowra T.E	Sepon	16-0-3
95 (NLR Grant No 95)	Dibrugarh	Bartani	Sepon	609-2-11
230/228 (NLR Grant No 230/228)	Dibrugarh	Thowra T.E	Sepon	29-1-8
230/228 (NLR Grant No 230/228)	Dibrugarh	Thowra T.E	Sepon	480-4-7
A.K.P.1 (Annual Patta)	Dibrugarh	Bhalukaguri	Sepon	3-4-6
A.K.P.1 (ORR No 118/167)	Dibrugarh	Nahorani	Sepon	36-2-15
P.P.1 (NLR No 95/228)	Dibrugarh	Bartani	Sepon	5-2-0
A.K.P.1	Dibrugarh	Ghuglupather	Sepon	10-2-7
T.P.1	Dibrugarh	No.1 Chakalia	Sepon	117-3-8
T.P.1 (NLR No 95)	Dibrugarh	Dekhari T.E	Sepon	28-4-2
T.P.1 (Bartani NLR 95)	Dibrugarh	Dekhari T.E	Sepon	2-2-1
118/167 (GRR No 118/167)	Dibrugarh	Nahorani	Sepon	996-3-8
AKP-32	Sivasagar		Thowra	25-0-14
AKP-5	Sivasagar		Thowra	8-0-10
AKP-63	Sivasagar		Thowra	25-2-14
NLR Grant No 322/797	Sivasagar	Kathalbari	Thowra	1490-0-0
NLR Grant No 323/796	Sivasagar	Bholukaguri	Thowra	864-1-14
NLR Grant No 323/796 FACTORY	Sivasagar	Bholukaguri	Thowra	8-1-0
			Total	5546-28-129
TIPPUK TEA ESTATE				
1 (Grant No 101 F.C)	Tinsukia	Tippuk T.E	Hapjan	1244-0-15
102 (Grant No 102A F.S)	Tinsukia	Tippuk T.E	Saikhowa	905-04-17
102 (Grant No 102B F.S)	Tinsukia	Tippuk T.E	Saikhowa	3905-04-02
T.P.1 (Grant No 102 F.S)	Tinsukia	Tippuk T.E	Saikhowa	41-0-07
K.P.12	Tinsukia	Bengali Balijan	Hapjan	02-0-17
K.P.6	Tinsukia	Doriabati	Hapjan	256-04-15
K.P.21	Tinsukia	Assamia Balijan	Hapjan	22-03-0
T.P.1	Tinsukia	Assamia Balijan	Hapjan	08-03-08
A.P.9	Tinsukia	Doriabati	Hapjan	10-02-03
102 (102B F.S) FACTORY	Tinsukia	Tippuk T.E	Saikhowa	13-0-0
			Total	6410-4-4
ZALONI TEA ESTATE				
T.P.1 (WLA No 273)	Dibrugarh	Zaloni T.E	Tipling Naholia	51-1-14
T.P.1 (WLA No 1)	Dibrugarh	Zaloni T.E	Tipling Naholia	1284-1-12
T.P.1 (WLA No 138)	Dibrugarh	Zaloni T.E	Tipling	344-1-19

Lease Deed / Patta No	District	Village	Mouza	Area (B-K-L)
P.P.1 (WLA No 25)	Dibrugarh	Zaloni T.E	Tipling	1-1-4
T.P.1 (WLA No 25)	Dibrugarh	Zaloni T.E	Tipling	122-1-16
T.P.1 (WLA No 81)	Dibrugarh	Zaloni T.E	Tipling	766-4-3
P.P.1 (WLA No 81)	Dibrugarh	Zaloni T.E	Tipling	26-3-15
T.P.1 (Naholia Tipliong)	Dibrugarh	Naholia – Tipling	Tipling	183-1-18
P.P.30 (Naholia Tipliong)	Dibrugarh	Naholia – Tipling	Tipling Naholia	3-2-16
1(259) NLR Grant No 259	Dibrugarh	Zaloni T.E	Tipling	145-3-7
1(273) NLR Grant No 273	Dibrugarh	Zaloni T.E	Tipling Naholia	373-1-0
1(274) NLR Grant No 274	Dibrugarh	Zaloni T.E	Tipling Naholia	661-4-0
T.P.1 (Zaloni-Naholia Gaon)	Dibrugarh	Zaloni – Naholia Gaon	Tipling Naholia	19-1-7
P.P.1 (Zaloni-Naholia Gaon)	Dibrugarh	Zaloni – Naholia Gaon	Tipling Naholia	0-4-12
P.P.1 (No 2 Naholia)	Dibrugarh	No 2 Naholia	Tipling Naholia	39-3-5
T.P.1 (No 2 Naholia)	Dibrugarh	No 2 Naholia	Tipling Naholia	26-4-14
T.P.1 (WLA No 15)	Dibrugarh	Zaloni T.E	Tipling	4-4-6
P.P.1 (WLA No 81) - FACTORY	Dibrugarh	Zaloni T.E	Tipling	16-0-0
			Total	4072-2-8

Part – III

(Short Description of stocks, shares, debentures and other choses in action of James Warren Tea Division of WTL)

- A. All movable assets of WTL relating to the James Warren Tea Division are to be transferred to JWTL pursuant to and in accordance with the Scheme. The Scheme although operative from the Appointed Date shall become effective on the Effective Date, being the date or last of the dates on which certified copies of the order of the Hon'ble Gauhati High Court sanctioning the Scheme are filed with the Registrar of Companies, Assam by WTL and JWTL. With effect from the Appointed Date, i.e., 1st April, 2011 and till the Effective Date, WTL is deemed to have held all the properties relating to the James Warren Tea Division on behalf of and in trust for JWTL. The same includes all properties acquired by WTL in relation to the James Warren Tea Division after the Appointed Date and till the Effective Date. Such properties held in trust would also stand transferred to the beneficiary, i.e. JWTL, in terms of the Scheme. The movable assets of WTL relating to the James Warren Tea Division, include the following:-
- i. Non Current Investments in various securities relating to the James Warren Tea Division
 - ii. Book Debts and Trade Receivables and Stocks of Tea, Stores and Spares relating to the James Warren Tea Division;

- iii. Fixed deposits relating to the James Warren Tea Division, including the following:-

Name and Address of Bank	Fixed Deposit Receipt No.
HDFC Bank Ltd, Central Plaza, 2/6 Sarat Bose Road, Kolkata 20	00144610007380
HDFC Bank Ltd, Central Plaza, 2/6 Sarat Bose Road, Kolkata 20	00144610007390
HDFC Bank Ltd, Central Plaza, 2/6 Sarat Bose Road, Kolkata 20	00144610007408
HDFC Bank Ltd, Central Plaza, 2/6 Sarat Bose Road, Kolkata 20	00144610007425
HDFC Bank Ltd, Central Plaza, 2/6 Sarat Bose Road, Kolkata 20	00144610007415
HDFC Bank Ltd, Central Plaza, 2/6 Sarat Bose Road, Kolkata 20	00144610007432
HDFC Bank Ltd, Central Plaza, 2/6 Sarat Bose Road, Kolkata 20	50300019627701
Kotak Mahindra Bank, Apeejay House, 15 Park Street, Kolkata 16	8211375979
Kotak Mahindra Bank, Apeejay House, 15 Park Street, Kolkata 16	8211361088
Kotak Mahindra Bank, Apeejay House, 15 Park Street, Kolkata 16	8211370158
Kotak Mahindra Bank, Apeejay House, 15 Park Street, Kolkata 16	8211371919
Kotak Mahindra Bank, Apeejay House, 15 Park Street, Kolkata 16	8211375108
Kotak Mahindra Bank, Apeejay House, 15 Park Street, Kolkata 16	8211377492
Kotak Mahindra Bank, Apeejay House, 15 Park Street, Kolkata 16	8211378475
Kotak Mahindra Bank, Apeejay House, 15 Park Street, Kolkata 16	8211380089

- iv. Investments relating to the James Warren Tea Division in Mutual Funds, Fixed Maturity Plan (FMPs), and Bonds, including the following:-

Account	Folio No
RELIANCE MONEY MANAGER FUND	401139909014
RELIANCE MONEY MANAGER FUND	401139909014
KOTAK FMP- series 114	2162816/76
RELIANCE FIXED HORIZON FUND	401139909014
KOTAK FMP- series 119	2162816/76
RELIANCE MONEY MANAGER FUND	401139909014
RELIANCE MONEY MANAGER FUND	401139909014
KOTAK FMP SERIES 127-730 Days	2162816/76
NTPC Tax Free Bonds -10 Yrs	Application No- 47204422
HUDCO Tax Free Bonds	Application No- 70013492

- v. All other bank balances and accounts relating to the James Warren Tea Division, including the following:-

Name and Address of Bank	Bank Account No.
State Bank of India, Commercial Branch, 24 Park Street, Kolkata 16	32257231483

Axis Bank Ltd, 1 Shakespeare Sarani, 3rd Floor, Kolkata 71	912020018832554
HDFC Bank Ltd, Central Plaza, 2/6 Sarat Bose Road, Kolkata 20	00140330009022
State Bank of India, Thana Chariali, K C Gogoi Path, Dibrugarh, 786001	11027804976
State Bank of India, AT Road, Dist Tinsukia	32260177632
Kotak Mahindra Bank, Apeejay House, 15 Park Street, Kolkata 16	8211299138
Kotak Mahindra Bank (EEFC A/c), Park street Branch, Kolkata	USD: 8211371971 GBP: 8211371988 Euro: 8211371995

- vi. Loans and Advances and Other Current Assets, including security deposits paid on account of leasehold and rental properties, telephone lines, electricity lines and gas lines and tax deposits relating to the James Warren Tea Division.
- vii. All plant and machinery and vehicles, including tools, implements, spares and accessories thereof relating to and/or lying at the tea estates comprised in the James Warren Tea Division of WTL.
- viii. Amount lying deposited with NABARD under Tea Development account Scheme-2007, Account Number CA/141/2007, being a sum of Rs.5,00,00,000/-, relating to the James Warren Tea Division and interest thereon.
- ix. Incentives and subsidies relating to the James Warren Tea Division, including Transport Subsidy, Visesh Krishi Gram Upaj Yojana (VKGUY) Exports Benefit Scheme, Duty Drawback, Orthodox Subsidy and Replantation Subsidy.

- B. All rights in the Patents, Logos and Trademarks presently used by WTL, including the registered trade marks depicted by the letter 'W' formed by tea leaves as specified in the table below, and all other intellectual property rights of WTL but excluding trademarks and trade names relating exclusively to the respective Retained Tea Estates (Deohall, Hatimara, Duamara, Rupai, Tara, Balijan (North) and Sealkotee Tea Estates) of WTL:

Sl No	Trade Mark No.	RLC	Registered Date
1	450545/B in class 30	173574 dt 03.1986	04.03.1986
2	1084395 in class 30 (Zaloni T.E)	3817 dt 21.04.2012	04.03.2002
3	1084398 in class 30 (Deamoolie T.E)	3975 dt 26.04.2012	04.03.2002
4	1084403 in class 30 (Thowra T.E)	3985 dt 26.04.2012	04.03.2002
5	1085142 in class 30 (Tippuk T.E)	3920 dt 26.04.2012	06.03.2002
6	1084401 in class 30 (Rajah Ali T.E)	3990 dt 26.04.2012	04.03.2002
7	1350101 in class 30 (Balijan H T.E)	N.A	11.04.2005
8	1350102 in class 30 (Dhoedaam T.E)	N.A	11.04.2005

- C. All licenses, exemptions, approvals, certificates and registrations in the name of WTL relating to the James Warren Tea Division, including the following:-

BALIJAN (H) TEA ESTATE:

SL	Particulars	Reference No.	Date of Issue	Issuing Authority
1	Central Excise Registration Certificate	AAACW2894HXM008	05.06.2002	Superintendent of Central Excise, Tinsukia Range
2	Sales Tax Registration Certificates	VAT - 18140019468 CST - 18859918447 AGST - 18140019468	VAT - 01.05.2005 CST - 01.11.1977 AGST - 9.02.1994	VAT - Office of the superintendent of Taxes, Naharkatia CST - Office of the superintendent of Taxes, Naharkatia AGST - Office of the superintendent of Taxes, Naharkatia
3	Factory Licence (Form 4)	TSK/56	31.03.2012	Chief Inspector of Factories, Assam
4	Tea Board Registration Certificate	RC-201	20.07.1984	Chairman, Tea Board. 14, Biplabi Tralokya Maharaj Sarani, Calcutta - 700001.
5	Tea Waste (Control) Order, 1959 licence	TW-2471/1526	18.02.2013	Tea Board of India North Eastern Zonal Office TRA Complex, Cinnamara, Jorhat Assam - 785008
6	Certificate of Stability in Form-34	TSK/56/7449	21.10.2003	Competent Person, C.I.F Govt of Assam
7	Certificate of Guarantee for Fire Extinguishers	--	28.11.2012	Assam Fire Agency
8	Food Trade Licence	10012071000058	31.05.2013	Central Licensing Authority under FSSA
9	Certificate of Registration under Assam Professions, Trades, Callings and Employments, Taxation Act, 1947	NHK/P.TAX/28	24.10.1994	Office of the superintendent of Taxes, Naharkatia
10	Certificate of Registration to run a Plantation	66	14.08.1985	The Chief Inspector of Plantations, Assam Office of the Labour Commissioner
11	Renewal fees for Bio Medical waste	--	--	Pollution Control Board of Assam
12	Air & Water Pollution	WB/Z-IV/T-205/2000-01/73	--	Secretary, Pollution Control Board, Assam
13	Assam Entry Tax Certificate	18818803143	01.06.2008	Office of the superintendent of Taxes, Naharkatia
14	Assam Taxation (on specified land) rules	NHK/ATSL/2	04.06.1991	Office of the superintendent of Taxes, Naharkatia
15	Bought Leaf Registration Certificate	--	--	NA
16	Assam Electricity Duty Registration	--	--	Superintendent of Taxes, Naharkatia Circle, Naharkatia.
17	Storage License	--	--	NA

18	Legal Weight & Measurement	--	--	Tinsukia
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DEAMOLIE TEA ESTATE

SL	Particulars	Reference No.	Date of Issue	Issuing Authority
1	Central Excise Registration Certificate	AAACW2894HXM003	28.02.2003	Deputy Commissioner of Central Excise, Digboi
2	Sales Tax Registration Certificates	VAT - 18880009264 CST - 18309903472 AGST - 18880009264	VAT - 01.05.2005 CST - 01.11.1977 AGST - 01.07.1993	VAT - Office of the superintendent of Taxes, Doomdooma CST - Office of the superintendent of Taxes, Doomdooma AGST - Office of the superintendent of Taxes, Doomdooma
3	Factory Licence (Form 4)	TSK/71	18.04.2013	Chief Inspector of Factories, Assam
4	Tea Board Registration Certificate	RC - 199	20.07.1984	Chairman, Tea Board, 14, Biplabi Tralokya Maharaj Sarani, Calcutta - 700001.
5	Tea Waste (Control) Order, 1959 licence	TW-2467/1744	19.03.2013	Tea Board of India North Eastern Zonal Office TRA Complex, Cinnamara, Jorhat Assam - 785008
6	Certificate of Stability in Form-34	TSK/71/4803	15.07.2008	Competent Person, C.I.F Govt of Assam, Menoka Bhawan, Sripuria (Near Rly overbridge), Tinsukia-786145
7	Certificate of Guarantee for Fire Extinguishers	F/228	03.08.2013	Pareek Enterprises
8	Food Trade Licence	10012071000092	01.04.2013	Central Licensing Authority under FSSA
9	Certificate of Registration under Assam Professions, Trades, Callings and Employments, Taxation Act, 1947	18338905929	15.12.1992	Circle 01, Doomdooma Superintendent of Taxes, Doomdooma
10	Certificate of Registration to run a Plantation	PLR. 762/06	16.10.2006	The Chief inspector of plantation, Assam office of the labour commissioner
11	Renewal fees for Bio Medical waste	--	--	Regional Executive Director, Pollution Control Board, Dibrugarh
12	Air & Water Pollution	WB/DIB/T-154/10-11/41	01.04.2013	Secretary, Pollution Control Board, Assam
13	Assam Entry Tax Certificate	18068803313	01.06.2008	Circle 01, Doomdooma Superintendent of Taxes, Doomdooma
14	Assam Taxation (on specified land) rules	18839200319	17.03.2012	Circle 01, Doomdooma Superintendent of Taxes, Doomdooma
15	Bought Leaf Registration Certificate	18199700830	29.11.2012	Superintendent of Taxes, Doomdooma
16	Assam Electricity Duty Registration	DDM/AED/005	01.05.2005	Superintendent of Taxes, Doomdooma

17	Storage Licence	--	--	NA
18	Legal Weight & Measurement	00431	May-13	Inspector Weights & Measure, Tinsukia

DHOEDAAM Tea Estate:

SL	Particulars	Reference No.	Date of Issue	Issuing Authority
1	Central Excise Registration Certificate	AAACW2894HXM004	26.03.2003	Deputy Commissioner of Central Excise, Digboi
2	Sales Tax Registration Certificates	VAT - 18330009324 CST - 18219903473 AGST - 18330009324	VAT - 01.05.2005 CST - 01.11.1977 AGST - 01.07.1993	VAT - Office of the superintendent of Taxes, Doomdooma CST - Office of the superintendent of Taxes, Doomdooma AGST - Office of the superintendent of Taxes, Doomdooma
3	Factory Licence (Form 4)	TSK/79	31.03.2012	Chief inspector of factories, Assam
4	Tea Board Registration Certificate	RC - 203	20.07.1984	Chairman, Tea Board. 14, Biplabi Tralokya Maharaj Sarani, Calcutta - 700001.
5	Tea Waste (Control) Order, 1959 licence	TW-2478/1570	27.02.2013	Tea Board of India North Eastern Zonal Office TRA Complex, Cinnamara, Jorhat Assam - 785008
6	Certificate of Stability in Form-34	--	22.10.2010	Competent Person, C.I.F Govt of Assam, Menoka Bhawan, Sripuria (Near Rly overbridge), Tinsukia-786145
7	Certificate of Guarantee for Fire Extinguishers	C/274	09.11.2013	Pareek Enterprises
8	Food Trade Licence	10012071000090	01.04.2013	Central Licensing Authority under FSSA
9	Certificate of Registration under Assam Professions, Trades, Callings and Employments, Taxation Act, 1947	18298905660	15.12.1992	Circle 01, Doomdooma Superintendent of Taxes, Doomdooma
10	Certificate of Registration to run a Plantation	75	03.09.1986	The Chief Inspector of Plantations, Assam
11	Renewal fees for Bio Medical waste	--	--	Regional Executive Director, Pollution Control Board, Dibrugarh
12	Air & Water Pollution	WB/DIB/T-152/10-11/41	--	Secretary, Pollution Control Board, Assam
13	Assam Entry Tax Certificate	18158803312	01.06.2008	Circle 01, Doomdooma Superintendent of Taxes, Doomdooma
14	Assam Taxation (on specified land) rules	18749200320	17.03.2012	Circle 01, Doomdooma Superintendent of Taxes, Doomdooma
15	Bought Leaf Registration Certificate	--	--	NA

16	Assam Electricity Duty Registration	DDM/AED/006	01.05.2005	Superintendent of Taxes, Doomdooma
17	Storage Licencce	--	--	NA
18	Legal Weight & Measurement	00456	Jul-13	Inspector of Legal Matrology, Tinsukia (AMC with Decco & Co.)

RAJAH ALI TEA ESTATE:

SL	Particulars	Reference No.	Date of Issue	Issuing Authority
1	Central Excise Registration Certificate	AAACW2894HXM007	24.05.2002	Superintendent of Central Excise, Tinsukia Range
2	Sales Tax Registration Certificates	VAT - 18600010388 CST - 18539918429	VAT - 01.05.2005 CST - 01.11.1977	VAT - Office of the superintendent of Taxes, Naharkatia CST - Office of the superintendent of Taxes, Tinsukia
3	Factory Licence (Form 4)	DIB/336	22.04.2013	Chief Inspector of Factories, Assam
4	Tea Board Registration Certificate	H-25	20.07.1984	Chairman, Tea Board. 14, Biplabi Tralokya Maharaj Sarani, Calcutta - 700001.
5	Tea Waste (Control) Order, 1959 licence	TW-2472/1528	18.02.2013	Tea Board of India North Eastern Zonal Office TRA Complex, Cinnamara, Jorhat Assam - 785008
6	Certificate of Stability in Form-34	DIB/336/8195	23.12.2002	C.I.F Govt of Assam, Kahlihamari Tinali, Dibrugarh - 786001
7	Certificate of Guarantee for Fire Extinguishers	--	18.08.2013	Assam Fire Agency
8	Food Trade Licence	10012071000060	30.05.2012	Central Licensing Authority under FSSA
9	Certificate of Registration under Assam Professions, Trades, Callings and Employments, Taxation Act, 1947	NHK/P.Tax/RC/29	25.10.1994	Office of the superintendent of Taxes, Naharkatia
10	Certificate of Registration to run a Plantation	PLR. 729/02	16.07.2002	The Chief Inspector of Plantations, Assam Office of the Labour Commissioner
11	Renewal fees for Bio Medical waste	--	--	Secretary, Pollution Control Board, Assam
12	Air & Water Pollution	WB/DIB/T-150/10-11/27A	01.04.2013	Secretary, Pollution Control Board
13	Assam Entry Tax Certificate	18258803645	01.06.2008	Office of the superintendent of Taxes, Naharkatia
14	Assam Taxation (on specified land) rules	NHK/ATSL/23	01.01.1990	Office of the superintendent of Taxes, Naharkatia
15	Bought Leaf Registration Certificate	--	--	Office of Superintendent of Taxes, Naharkatia
16	Assam Electricity Duty Registration	--	--	Office of Superintendent of Taxes, Naharkatia
17	Storage Licencce	--	--	Dy. Chief Controller of Explosives, Guwahati

18	Legal Weight & Measurement	00442	14.08.2013	Inspector of Legal Metrology, Naharkatia
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THOWRA TEA ESTATE:

SL	Particulars	Reference No.	Date of Issue	Issuing Authority
1	Central Excise Registration Certificate	AAACW2894HXM011	30.01.2003	Deputy Commissioner of Central Excise, Dibrugarh
2	Sales Tax Registration Certificates	VAT - 18530028711 CST - 18699919796	VAT - 01.05.2005 CST - 01.11.1977	VAT - Office of the Assistant Commissioner of Taxes, Sivasagar CST - Office of the superintendent of Taxes, Sivasagar
3	Factory Licence (Form 4)	SIB/39	05.04.2013	Chief Inspector of Factories, Assam
4	Tea Board Registration Certificate	RC-209	20.07.1984	Chairman, Tea Board. 14, Biplabi Tralokya Maharaj Sarani, Calcutta - 700001.
5	Tea Waste (Control) Order, 1959 licence	TW-2477/1449	07.02.2013	Tea Board of India North Eastern Zonal Office TRA Complex, Cinnamara, Jorhat, Assam - 785008
6	Certificate of Stability in Form-34	SIB/39/6491	10.10.2003	A.D.Sharma Harabala Road Ulubari, Guwahati - 781007
7	Certificate of Guarantee for Fire Extinguishers	--	23.02.2013	Assam Fire Agency
8	Food Trade Licence	10012071000129	01.04.2012	Central Licensing Authority under FSSA
9	Certificate of Registration under Assam Professions, Trades, Callings and Employments, Taxation Act, 1947	---	--	N.A
10	Certificate of Registration to run a Plantation	--	--	Sivasagar
11	Renewal fees for Bio Medical waste	--	--	Air & Water pollution control Board, Sivasagar.
12	Air & Water Pollution	WB/SVR/T-316/13-14/9	--	Secretary, Pollution Control Board, Assam
13	Assam Entry Tax Certificate	--	--	
14	Assam Taxation (on specified land) rules	--	28.05.2013	Supertindent of taxes, Sivasagar
15	Bought Leaf Registration Certificate	--	--	NA
16	Assam Electricity Duty Registration	--	--	Sales Tax Office, Sivasagar
17	Storage Licencce	A/P/EG/AS/15/80 (P216747)	22.07.2008	Dy. Chief Controller of Explosives Guwahati
18	Legal Weight & Measurement	--	13.06.2013	Legal Metrology, Sivasagar.

TIPPUK TEA ESTATE:

SL	Particulars	Reference No.	Date of Issue	Issuing Authority
1	Central Excise Registration Certificate	AAACW2894HXM017	26.02.2003	Deputy Comissioner of Central Excise, Digboi
2	Sales Tax Registration Certificates	VAT - 18880005966 CST - 18239903462 AGST - 18880005966	VAT - 26.05.2005 CST - 12.10.2007 AGST - 1.07.1993	VAT - Office of the superintendent of Taxes, Doomdooma CST - Office of the superintendent of Taxes, Doomdooma AGST - Office of the superintendent of Taxes, Doomdooma
3	Factory Licence (Form 4)	TSK/35	15.05.2013	Chief Inspector of Factories , Assam
4	Tea Board Registration Certificate	RC - 398	25.07.1984	Chairman, Tea Board. 14, Biplabi Tralokya Maharaj Sarani, Calcutta - 700001.
5	Tea Waste (Control) Order, 1959 licence	TW-3144-1/1360	31.01.2013	Tea Board of India North Eastern Zonal Office TRA Complex, Cinnamara, Jorhat Assam - 785008
6	Certificate of Stability in Form-34	TSK/35/7592	14.06.2007	Competent Person, C.I.F Govt of Assam, Menoka Bhawan, Sripuria (Near Rly overbridge), Tinsukia-786145
7	Certificate of Guarantee for Fire Extinguishers	C/01	05.04.2013	Pareek Enterprises
8	Food Trade Licence	10013071000403	22.04.2013	Central Licensing Authority under FSSA
9	Certificate of Registration under Assam Professions, Trades, Callings and Employments, Taxation Act, 1947	DDM/APTCE/92	12/05/1995	Superintendent of Taxes, Doomdooma
10	Certificate of Registration to run a Plantation	--	--	The Chief Inspector of Plantation, Assam, Guwahati
11	Renewal fees for Bio Medical waste	--	--	Regional Executive Director, Pollution Control Board, Dibrugarh
12	Air & Water Pollution	WB/DIB/T-159/10-11/41	01.04.2013	Secretary, Pollution Control Board, Assam
13	Assam Entry Tax Certificate	18538803782	01.06.2008	Circle 01, Doomdooma Superintendent of Taxes, Doomdooma
14	Assam Taxation (on specified land) rules	3	13.02.1991	Circle 1, Doomdooma, Superintendent of taxes, Doomdooma
15	Bought Leaf Registration Certificate	--	--	NA
16	Assam Electricity Duty Registration	DDM/AED/19	01.05.2005	Superintendent of Taxes, Doomdooma
17	Storage Licencce	--	--	Dy. Chief Controller of Explosives, Guwahati
18	Legal Weight & Measurement	--	--	Inspector of Legal Metrology, Tinsukia

ZALONI TEA ESTATE:

SL	Particulars	Reference No.	Date of Issue	Issuing Authority
1	Central Excise Registration Certificate	AAACW2894HXM006	16.03.2004	Asstt. Commissioner of Central Excise, Dibrugarh
2	Sales Tax Registration Certificates (VAT, CST, AGST)	VAT - 18240011944 CST - 18179918433 AGST- 18240011944	VAT - 01.05.2005 CST - 01.11.1977	VAT - Office of the superintendent of Taxes, Naharkatia CST -Office of the superintendent of Taxes, Naharkatia AGST - Office of the superintendent of Taxes, Naharkatia
3	Factory Licence (Form 4)	DIB/23	22.04.2013	Chief Inspector of Factories , Assam
4	Tea Board Registration Certificate	RC-210	20.07.1984	Chairman, Tea Board. 14, Biplabi Tralokya Maharaj Sarani, Calcutta - 700001.
5	Tea Waste (Control) Order, 1959 licence	TW-2474/1432	30.01.2013	Tea Board of India North Eastern Zonal Office TRA Complex, Cinnamara, Jorhat Assam - 785008
6	Certificate of Stability in Form-34	DIB/23/9809	15.12.2011	Competent Person, C.I.F Govt of Assam House No 56, Behind IOCL, Kachari Basti Rd, Ulubari, Guwahati-07
7	Certificate of Guarantee for Fire Extinguishers	--	26.04.2013	Assam Fire Agency
8	Food Trade Licence	10012071000059	31.05.2013	Central Licensing Authority under FSSA
9	Certificate of Registration under Assam Professions, Trades, Callings and Employments, Taxation Act, 1947	18148905791	01.05.2005	Office of the superintendent of Taxes, Naharkatia
10	Certificate of Registration to run a Plantation	77/86	23.07.2012	The Chief Inspector of Plantations, Assam Office of the Labour Commissioner
11	Renewal fees for Bio Medical waste	--	--	Regional Exe. Engg. Regional Office Pollution Control Board Dibrugarh
12	Air & Water Pollution	WB/Z-I/T-110/90-91/223	01.04.2012	Secretary, Pollution Control Board
13	Assam Entry Tax Certificate	18708803640	01.06.2008	The Superintendent, of the Taxes, Naharkatia
14	Assam Taxation (on specified land) rules	NHK/ATSL/22	01.01.1990	The Superintendent, of the Taxes, Naharkatia
15	Bought Leaf Registration Certificate	--	--	NA
16	Assam Electricity Duty Registration	--	--	The Superintendent, of Taxes, Naharkatia
17	Storage Licence	--	--	NA

18	Legal Weight & Measurement	--	Aug-13	Inspector of Legal Metrology, Naharkatia (AMC With Decco & Co.)
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Witness, Shri. Abhay Manohar Sapre, B.A. L.L.B the Chief Justice of the Gauhati High Court, on
this 20th Day of December, 2013.

(By the Court)

Abhay
Registrar General

Registrar General
Gauhati High Court HIGH COURT
GAUHATI
GUWAHATI

Shri
20/12/2013

Sl. NO. 263188

Dtd. 18.12.2013

CERTIFIED TO BE TRUE COPY
Pranab Kumar
Date..... 21/12/13
Superintendent (Copyin. Section)
Gauhati High Court
Authorised U/S 76, Act 1, 1872

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21.12.2013