



BRIEFCASE

M J ANTONY

A selection of key court orders

SC interprets term 'financial creditor'

Interpreting the definition of "financial creditor" in the Insolvency and Bankruptcy Code, the Supreme Court ruled on February 3 that pledge of shares did not amount to guarantee of disbursement of any amount against consideration. In the judgment, *Phoenix Arc Ltd vs Ketulbhai Patel*, L&T Financial lent an amount to Doshion Ltd. The latter gave an undertaking to L&T that it would not dispose of its holding in Gondwana Engineers Ltd so long as any amount was payable to L&T. Later, L&T assigned all its rights in the matter to Phoenix. The trouble started when Doshion defaulted and recovery action was launched. Bank of Baroda took the matter for IBC resolution and a resolution professional was appointed. He rejected the claim of Phoenix that it was a financial creditor. The NCLT, the appellate tribunal and the Supreme Court rejected its claim interpreting Section 5(8) of IBC. It rejected the argument of Phoenix that liability of the corporate debtor, who is surety, is co-extensive with that of the debtor and the creditor has full right to pursue his liability against the surety even before the creditor.

Agriculture co-ops free to grant other loans

Co-operative societies registered as "primary agricultural credit societies" can demand deductions for loans granted for non-agricultural purposes. The Supreme Court stated so in a set of appeals by co-ops from Kerala claiming the benefit under Section 80P(2)(a) of the IT Act. The authorities had rejected their plea, and a full bench of the high court had dismissed the co-ops' petition. They appealed to the SC (*Mavilayi Service Cooperative vs CIT*). The government contended that loans given for agricultural purposes were negligible; their main business being that of banking. The co-ops argued that since they are registered under the Societies Act, whatever be the classification, they are entitled to the deduction. The Supreme Court accepted this view and said that all the assesses were entitled to the benefit notwithstanding that they may also be giving loans to their members that are not related to agriculture.

Court removes arbitrators in two cases

Choice of arbitrator was the bone of contention in two judgments delivered by the Delhi High Court. In both cases, the arbitrators were terminated and were replaced. In *Score Information Technologies vs Gr Infra Projects*, the court underlined that unilateral appointment of a sole arbitrator is contrary to law, and the arbitrator appointed by Gr Infra was replaced by a retired high court judge. In the second case, *CS Electric Ltd vs Jop Power*, one party did not appoint an arbitrator within 30 days according to the agreement and, therefore, its choice was revoked. The choice of the opposite party was also cancelled as it had no power to appoint arbitrator on its own.

IT re-assessment must be objective

"Oversight, inadvertence or mistake of the Assessing Officer or error discovered by him on reconsideration of the same material does not give him power to reopen a concluded income tax assessment," the full bench of the Karnataka High Court stated in its judgment, *Dell India vs CIT*. The court, citing Supreme Court judgments, reiterated that while applying Section 147 of the IT Act (income escaping assessment) for reopening concluded assessment, "reason to believe" mentioned in the clause cannot be based on mere change of opinion of the officer. In this case, the computer company was assessed in 2009-10, but in 2014 notice was issued to it mentioning "reason to believe" that certain income had escaped assessment. Dell contended that it was a mere change of opinion of the officer and not based on tangible material. The full bench, after clarifying the law, left it to the normal bench to decide the merits of the issue in the Dell case.

Trademark row at breakfast table

In a trademark dispute over cornflakes and porridge, the Delhi High Court has ruled that long delay by an affected company to approach the court against an adverse order against it does not mean that the wrong order should continue. The company may have its own reasons for not moving the court to vacate an injunction but it can apply to the court at any reasonable time. The court stated so in its judgment, *VR Industries vs Mohan Meakin Ltd*, delivered last week. In this case, the row was about the use of "SAM" in the cornflakes and porridge products. VR had obtained an ex parte injunction against Mohan more than seven years ago. The latter was selling "Mohan's SAM Cornflakes" and porridge prior to that of VR. Mohan argued that the director of VR was, in fact, its senior executive living in the company's residential quarters before launching the similar product with the confusing name. The court found that this fact was not disclosed in VR petition and it had not approached the court with "clean hands". So the injunction was vacated.

OCCs struggle for a fine balance

Arguments over a voluntary code for self-regulation intensify even as the prospect of government intervention looms

SURAJEET DAS GUPTA
New Delhi, 12 February

For online curated content (OCC) providers, who broadcast their content over the internet, the dream run of creating programming without any regulation is now over.

In the first week of February, Information and Broadcasting (I&B) minister Prakash Javadekar announced that the government will soon come out with regulation for these players. On Thursday, 17 OCC operators quickly signed on the dotted line for a voluntary code after over two years of contentious debate. What they accepted was a toolkit for the industry, which they have presented to the I&B ministry for approval. The big boys who endorsed the code include Netflix, Amazon Prime, Disney Hotstar, Voot, Sony Liv, Zee 5, MX Player and ALTBalaji.

The code, finalised by the Internet and Mobile Association of India (IAMAI), has suggested a two-stage grievance and complaint redress structure. The first stage will involve an internal panel comprising company executives. If dissatisfied, the complainant could escalate it to an advisory body to be also set up by the OCC that will have three members, one of whom could be selected from an empanelled group of independent members.

Elaborating on the rules, Gourav Rakshit, co-chair of the digital entertainment committee of IAMAI, said, "We have incorporated many of the suggestions from the government and expect more OCC players (there are 40 of them) to join in."

But will this code for self-regulation pass government muster? Most countries are grappling with the same challenges of regulating OCCs and have varying models. In Singapore, for instance, the government's media regulatory body

has issued a detailed code for OTT platforms. OTT players have no say. In Australia, it is co-regulated with the Australian Classification Board classifying both online and offline content (only Netflix has been allowed to self-classify its content using its own tools). In the UK, too, the British Board of Film Certification has a partnership with Netflix, again allowing the streaming giant to set its own ratings for its programmes.

"We must allow the OCC sector, which is in its infancy, to grow. Let them first self-regulate; if it does not work, regulation may be considered," said Gowree Gokhale, senior leader, IP, technology, media and entertainment practice, Nishith Desai Associates. "We should have a balanced approach between creative freedom and regulation."

But OCC players admit that they have been a divided house and that is why the government is muscling in. In November 2020, a government notification made it clear the oversight on OCC platforms would be with the I&B ministry. Earlier, there was confusion over whether they fall in the ambit of the Ministry of Electronics and Information Technology or not.

Also, there has been growing complaints about the content shown by some OCC players on the justification of "creative freedom", especially those which were not paywalled. The matter came to a head recently after Amazon Prime's web series *Tandav* was caught in a controversy over allegations of hurting religious sentiments. The director was forced to remove some scenes and issued an unconditional apology after discussions with the I&B ministry. Some OCC players say Amazon Prime should have gone to court, since apologising has emboldened the Centre to interfere in content creation.

Yet OCC players have taken inordi-



THE SELF-REGULATION TOOLKIT

FEBRUARY 2021 VERSION	FEBRUARY 2020
Two-stage grievance and complaint redress structure	Two-tier complaint redress mechanism
Stage 1: Internal committee comprising OCC executives	Tier 1: Internal redress committee
Stage 2: Appellate three-member advisory body set up by the OCC; one member to be independent selected from an empanelled group maintained by the OCC	Tier 2: Digital Content Complaints committee for appeal under former high court judge Justice A P Shah
Approved by: Netflix, Amazon Prime, Disney Hotstar, Voot, Sony Liv, Zee 5, MX Player, ALTBalaji	Approved by Hotstar Disney, Voot, Sony Liv, Eros Now and Reliance Jio
Status: Awaiting govt approval	Rejected by others who were against replication of legacy regulation for broadcasters, which they said would stifle creative freedom
SEPTEMBER 2020	JANUARY 2019
IAMAI suggests self-regulation, 15 players agree (such as Disney Hotstar, Zee5, Netflix, Amazon Prime)	Code of conduct based on best practices from various countries
Govt rejects it for lack of 3rd-party redress body, clarity on prohibited content	Approved by nine OCC players
	Status: Rejected by government for lack of clear redress mechanism

nately long to come to a consensus. In January 2019, a code of conduct was mooted by nine OCC players taking best practices from various countries. The government was not interested. In February 2020 five players—Hotstar Disney, Voot, Sony Liv, Eros Now and Reliance Jio—proposed a two-tier complaint redress mechanism that would include an

internal redress committee and a Digital Content Complaints panel for appeal, to be set up under former high court judge Justice A P Shah. It was akin to what the Indian Broadcasting Federation has undertaken by setting up an independent redress mechanism in the Broadcasting Content Complaint Council.

Insiders say the other big players had

DECODED

How are pro forma NPAs different

PRO FORMA VS REPORTED NPA RATIOS

	Q3FY21			Q2FY21		
	Pro forma	Reported	Difference bps	Pro forma	Reported	Difference bps
SBI	5.44	4.77	-67	5.88	5.28	-60
HDFC Bank	1.38	0.81	-57	1.37	1.08	-29
ICICI Bank	5.42	4.38	-104	5.36	5.17	-19
Bank of Baroda	9.63	8.48	-115	9.33	9.14	-19
Canara Bank	8.95	7.46	-149	9.78	8.23	-155
Union Bank	15.28	13.49	-179	15.37	14.71	-66
Axis Bank	4.55	3.44	-111	4.28	4.18	-10

ABHIJIT LELE
Mumbai, 12 February

The financial results season is on. Listed Indian banks have been presenting two sets of numbers on asset quality. One, presented by adhering to the rule book as well as an apex court ruling. The other shows numbers, on prudential basis, termed as pro forma figures assuming the absence of the court ruling that bars treating defaulting loans as non-performing assets (NPAs). The latter reveals a much clearer picture about the pain or stress on banks.

What are pro forma NPAs? And why are they being disclosed as distinct from those shown in the income statement of banks?

Lenders are presenting asset quality profile by sticking to the rule that asks for accounts with 90-day overdue to be treated as NPAs as a prudent step. This is despite the Supreme Court of India's interim stay on classifying such accounts (with 90-day overdue) as NPAs.

In September 2020, the Supreme Court barred banks from declaring any loan account as NPA until further orders, giving relief to individual and commercial borrowers. The court gave this interim stay while hearing petitions that questioned the charging of interest on loans during the six-month moratorium on repayments that ended on August 31, 2020.

In the income statement for the second quarter (September 2020) and third quarter (December 2020), banks have shown NPAs in line with the Supreme Court directive. Banks give pro forma basis figures in notes to income statement. An analysis of results declared by listed banks so far shows that the NPA figures shown in the bank income statements are lower than the ones earmarked on pro forma basis.

How does that impact borrowers? Can lenders begin face recovery proceedings? Does the borrower

get further credit assistance?

The assessment is done at portfolio level on the basis of borrower behaviour. So, borrower accounts are not being tagged as defaulters. Hence, the credit score of customers is not impacted till now. Those facing genuine difficulties in repayment will still be eligible for assistance like additional credit and restructuring to soften the blow and to be able to recover.

What is the character of pro forma NPAs?

This pool also covers some loans that are being restructured under regulatory dispensation to give relief to borrowers (retail, small and medium-sized enterprises, or SMEs, and corporate) hit by the pandemic. Bankers say the pro forma slippages have a substantial chunk from the retail and SME segment. It is for the first time that banks are dealing with higher level of retail slippage due to job loss and, in some instances, closure of businesses.

The corporate loan portfolio has been stress tested for many years now, and lenders have taken steps to restructure, resolve and make recoveries. So, this time around, the share of corporate loans in the stress pool is expected to be limited.

How is it being seen by the market and rating agencies?

Such disclosures and accompanying provisions are seen as proactive and prudent steps to fortify the balance sheets in some way for the impending asset quality deterioration due to the pandemic-induced economic disruption. The Reserve Bank of India's Financial Stability Report has estimated that gross bad loans of banks in India would rise from 7.5 per cent in September 2020 to 13.5 per cent by September 2021 under the baseline scenario. The pain could be higher with gross non-performing assets (GNPAs) of 14.8 per cent in September 2021 under severe stress scenario.

Full story on business-standard.com



Extract of Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December, 2020

Particulars	Quarter ended			Nine months ended		Year ended 31.03.2020 (Audited)
	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	30.09.2020 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	
Total Income	2046.26	1546.76	1650.80	5061.40	5738.59	7888.68
Profit before exceptional items and tax	165.84	119.32	114.99	388.36	576.74	795.50
Exceptional items (Net)	—	—	—	—	(49.17)	(51.19)
Profit before tax	165.84	119.32	114.99	388.36	527.57	744.31
Net Profit for the period	128.64	87.95	79.66	290.07	361.55	521.05
Total Comprehensive Income for the period	201.86	73.55	119.93	439.52	215.89	331.25
Paid up equity share capital (Face value ₹ 1/- each)	33.08	33.08	33.08	33.08	33.08	33.08
Earnings per share (* not annualised)						
Basic and diluted (₹)	*3.87	*2.63	*2.37	*8.69	*10.84	15.63

Notes:

- These results have been reviewed by the Board Audit Committee at its Meeting held on 11th February, 2021 and approved by the Board of Directors at its Meeting held on 12th February, 2021.
- Information on Standalone Financial Results:

Particulars	Quarter ended			Nine months ended		Year ended 31.03.2020 (Audited)
	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	30.09.2020 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	
Total Income	1655.28	1443.88	1410.28	4330.93	5415.86	7456.99
Profit before exceptional items and tax	171.60	132.25	134.41	445.06	607.65	867.75
Exceptional items (Net)	—	—	—	—	(49.17)	(54.91)
Profit before tax	171.60	132.25	134.41	445.06	558.48	812.84
Net Profit for the period	139.40	102.10	102.47	355.71	399.33	595.09

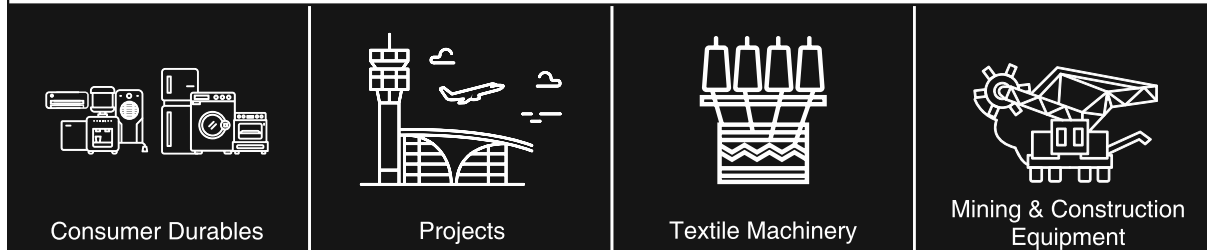
- The Group has considered the possible impact of COVID-19 pandemic on its operations, liquidity position and recoverability of its asset balances at 31st December, 2020 based on the internal and external information upto the date of approval of these financial results. The impact of COVID-19 may be different from that estimated as at the date of approval of these financial results and management will continue to monitor any material changes arising due to the impact of this pandemic on financial and operational performance of the Group and take necessary measures to address the situation.
- The tax expense for the period ended 31st December, 2019 are not comparable due to one-time adjustment made during previous period, arising on account of exercise of lower tax rate under Section 115BAA of the Income-tax Act, 1961 as introduced by the Taxation Laws (Amendment) Act, 2019.
- Pursuant to the Scheme of Merger ('the Scheme'), as approved by the National Company Law Tribunal, Mumbai, on 11th September, 2020, Universal Comfort Products Limited, a wholly owned subsidiary company, has been merged with the Company effective the appointed date of 1st April, 2019. Consequently, effect of the Merger has been considered in the above financial results in accordance with Ind AS 103 - 'Business Combinations' and financial results for previous periods presented have been restated.
- The Code on Social Security 2020 has been notified in the official gazette on 29th September, 2020 which could impact the contributions by the Group towards certain employee benefits. The effective date from which the changes are applicable is yet to be notified and the rules are yet to be framed. Impact of changes, if any, will be assessed and accounted for post notifications of the relevant provisions of the Code and rules framed thereunder.
- The Board of Directors in their meeting held on 6th November, 2020 has agreed 'in-principle' proposal for restructuring of B2B businesses of Voltas Limited, comprising domestic projects business relating to MEP/HVAC and water projects and contracts, Mining and Construction Equipment (M&CE) business and Textile Machinery Division (TMD) business by transferring them to Universal MEP Projects & Engineering Services Limited (formerly known as Rohini Industrial Electricals Limited), wholly owned subsidiary company of Voltas Limited.
- The above is an extract of the detailed format of the standalone and consolidated Financial Results for the quarter and nine months ended 31st December, 2020 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The full format of the standalone and consolidated Financial Results for the quarter and nine months ended 31st December, 2020 are available on the Stock Exchange websites, www.bseindia.com and www.nseindia.com and on the Company's website www.voltas.com.

For and on behalf of the Board of Directors of Voltas Limited
Pradeep Bakshi
Managing Director & CEO

Mumbai, 12th February, 2021

VOLTAS LIMITED

Registered Office : Voltas House 'A', Dr. Babasaheb Ambedkar Road, Chinchpokli, Mumbai 400 033, India.
Tel. No. : 91 22 66656666 Fax No. : 91 22 66656231
e-mail : shareservices@voltas.com Website : www.voltas.com
CIN : L29308MH1954PLC009371



साखर कारखान्यांनी इथेनॉलकडे वळावे : पवार

सकाळ न्यूज नेटवर्क कृषिमंत्री शरद पवार यांनी साखर उद्योगाला केले. देशातील सहकारी साखर कारखान्यांची शिखर संस्था असलेल्या राष्ट्रीय सहकारी साखर कारखाना महासंघाच्या दिल्लीतील मुख्यालयास नुकतीच दिलेल्या सडिच्छा भेटोदरम्यान पवार यांनी हे मतप्रदर्शन केले. यावेळी साखर उद्योगाच्या प्रतिनिधीसमवेत अडचणी, आव्हाने आणि संधी यावर झालेल्या व्यापक चर्चा झाली.

मुद्रांक शुल्कामध्ये सुसूत्रता गहाणखताबाबत राज्य सरकारचा निर्णय ; नागरिकांना दिलासा

मुद्रांक शुल्कात सुसूत्रता गहाणखताबाबत राज्य सरकारचा निर्णय ; नागरिकांना दिलासा. पुणे, ता. १२ : मुद्रांक शुल्कात सुसूत्रता गहाणखताबाबत राज्य सरकारने इन्फोर्मल आणि सिंपल मॉर्गिज (साधे गहाणखत) या दोन्हीवर आकारण्यात येणारी स्टॅम्प ड्युटी (मुद्रांक शुल्क) आता सारखीच आकारण्यास मान्यता दिली आहे. त्यांची अंमलबजावणी गुजरातपासून सर्व राज्यात लागू करण्यात आली. त्यामुळे आता दोन्ही प्रकारच्या गहाणखतासाठी ०.३ टक्केच मुद्रांक शुल्क भरावे लागेल. गहाणखताचे वेगवेगळे प्रकार आहेत. त्यापैकी इन्फोर्मल आणि सिंपल मॉर्गिज यांचा सर्वाधिक वापर होतो. परंतु त्यासाठी वेगवेगळे मुद्रांक शुल्क भरावे लागते. इन्फोर्मलसाठी सध्या ०.२, तर सिंपल मॉर्गिजसाठी ०.५ टक्के स्टॅम्प ड्युटी भरावी लागते. अनेकदा त्यामुळे नागरिकांना गोंधळ होतो. त्यातून वारंवार लोकांना सब रजिस्टर कार्यालयात हेलपेटे मारावे लागतात. तसेच सिंपल मॉर्गिजसाठी पाच लाख रुपयांच्या आत कर्ज असेल, त्यावर ०.१ टक्के आणि त्यावरील रकमेचे कर्ज असेल, तर त्यावर ०.५ टक्के स्टॅम्प ड्युटी भरावी लागत होती. सिंपल मॉर्गिज करण्यात आले. त्यामुळे नागरिकांना त्याचा मोठा दिलासा मिळणार आहे. त्याचबरोबरच नोंदणी व मुद्रांक शुल्क विभागाचे उपत्येखोली वाढण्यास मदत होणार आहे.

थेट नियुक्तीसंदर्भात कार्यवाही न झाल्याने खेळाडूंचा निर्णय 'शिवछत्रपती' पुरस्कार परत करणार!

थेट नियुक्तीसंदर्भात कार्यवाही न झाल्याने खेळाडूंचा निर्णय 'शिवछत्रपती' पुरस्कार परत करणार! नागपूर, ता. १२ : राज्य सरकारने शिवछत्रपती क्रीडा पुरस्कारामात खेळाडूंच्या थेट नियुक्तीसंदर्भात शिखरसंघातर्फे निर्णय न घेतल्यास महाराष्ट्रातील १०३ छत्रपती पुरस्कारविजेते खेळाडू आपापला सन्मान सरकारला समजावत परत करणार आहेत. तसा झारा पुरस्कारविजेत्या खेळाडूंनी दिला. अनेक खेळाडू सध्या बेरोजगार असून, उदरनिर्वाहासाठी संघर्ष करीत आहेत. पुरस्कारविजेत्या खेळाडूंना थेट नियुक्ती देण्यात याव्यात, अशी मागणी आहे. यासंदर्भात कार्यवाही केलेली नाही. राज्य सरकारने यासंदर्भात येत्या १९ पर्यंत खेळाडूंच्या हिताचा अर्थाने थेट नियुक्तीचा निर्णय घेतल्यास महाराष्ट्रातील १०३ शिवछत्रपती पुरस्कारविजेते खेळाडू २४ फेब्रुवारीला मंत्रालयावर धडक देऊन पुरस्कार मुद्दामांनी उद्वेग ठावरे किंवा उद्यमस्थायी अजिंठा पवार यांच्याकडे सन्मानाने परत करणार असल्याचे औरंगाबादचे शिवछत्रपती पुरस्कारविजेते खेळाडू सागर मंगरे यांनी 'सकाळ'ला सांगितले.

पाच भाविकांचा अपघातात मृत्यू

पाच भाविकांचा अपघातात मृत्यू. पंढरपूर, ता. १२ : श्री विठ्ठल-रविमणीच्या दर्शनासाठी पंढरपूरकडे येत असताना कोल्हापूर जिल्हातील चंदाड येथील भाविकांची जीप व ट्रक यांच्या भीषण अपघातात पाच जणांचा मृत्यू झाला, तर ११ जण जखमी झाले. हा अपघात शुक्रावारी सकाळी सहाच्या सुमारास पंढरपूर-सांगली रस्त्यावर कासेगावजवळ घडला. अपघातात दोन महिला आणि एका लहान मुलीचा समावेश आहे. गाडीतून एकूण १६ जण प्रवास करत होते. कासेगावजवळ चालताना तांबा सुटला आणि जीप रस्त्याच्या कडेला उभ्या असलेल्या ट्रकला धडकली.

मिंबंदी नि. शहर महानगरपालिका, मिंबंदी वाहन विभाग. ई-निविदा सूचना क्रमांक ०६, सन २०२०-२०२१. निविदा दिनांक: १५/०२/२०२१ ते दि. ०२/०३/२०२१. सादरीकरण दि. ०२/०३/२०२१.

क्रॅवटेक्स लिमिटेड. नोंदीकृत कार्यालय : तळ मजला (पूर्व विंग), फोर्ब्स व्हिल्डिङ, चरपानित राय मार्ग, फोर्ट, मुंबई - ४०० ००९. दूर क्र.: ६६६६७४४६, ईमेल: investors@cravatex.com, वेबसाईट: www.cravatex.com. दिनांक ३१.१२.२०२० रोजी संपलेल्या त्रैमासिक आणि नऊ महिच्या पर्यंतचे स्टॅंडअलोन आणि कॉन्सोलिडेटेड अलेखापरिचित वित्तीय निकष.

फिल्म मेकअप आर्टिस्ट कार्यशाळेचे आयोजन

पुणे, ता. १२ : मेकअप आर्टिस्ट व्यवसायाला भरपूर वाव असल्याच्या पारदर्शपूर्ण एफटीआयआयचे माजी विभागप्रमुख व मेकअप आर्टिस्ट के. मोहन यांची 'फिल्म मेकअप आर्टिस्ट' ही तीन दिवसांची कार्यशाळा गुजराती (ता. १८) होत आहे. यामध्ये कॅमेक्टर मेकअप, स्पेशल इफेक्ट्स व्हीएफएक्स मेकअप, सिनेमा मेकअप आदी प्रकार प्रात्यक्षिकांसहित शिकविले जाणार आहेत. प्रतिव्यक्ती शुल्क सहा हजार रुपये. संपर्क: ७३५०००१६०२

आवळा प्रक्रिया उद्योग कार्यशाळा

बाजारत मुबलक आवळा उपलब्ध आहे. प्रक्रिया उद्योगविषयी माहिती देणारी ऑनलाईन कार्यशाळा शनिवारी (ता.१३) दुपारी चार ते सायंकाळ यावेळी होत आहे. यात लघुउद्योग कसा करावा, कॅम्पेडो, सुपारी, ज्यूस कसे बनविताना याचे मार्गदर्शन होईल. प्रतिव्यक्ती शुल्क पाचशे रुपये. संपर्क: ८६९९६८९०१५

आज दु. ४.०० वि. भावे, वाशी रा. ८.३० गडकरी, ठाणे उद्या दु. ४.३० दिनाथ, पार्ले. २०१८ चे सर्वाधिक पुरस्कार प्राप्त. देवबाभळी. निवृत्ती प्रोग्राम फॅशन प्रिन्सिपल, कॅम्पेडो, सुपारी, ज्यूस कसे बनविताना याचे मार्गदर्शन होईल.

क्रॅवटेक्स लिमिटेडच्या त्रैमासिक वित्तीय निकषांचा सारांश. दिनांक: १२ फेब्रुवारी, २०२१

Table with 5 columns: तिमाही अखेर, तिमाही अखेर, तिमाही अखेर, तिमाही अखेर, तिमाही अखेर. Rows include: एकूण उत्पन्न, अनावधानिक आयटम आणि करपुर्त नफा, अनावधानिक आयटम (निवळ), करपुर्त नफा, कालवधीसाठी निवळ नफा, कालवधीसाठी एकूण एकत्रित उत्पन्न, पेडअप इन्फ्लिटी शेअर कॅपिटल (दर्शनी मूल्य ₹/- प्रत्येकी), प्रतिभाग निवळत (* १/वर्षिक नसलेली), वार्षिक आणि डिबिटेट (₹).

बृहन्मुंबई विद्युत पुरवठा आणि परिवहन उपक्रम (बृहन्मुंबई महानगरपालिका)

पात्रताधारक कंत्राटदार ज्यांना आवश्यक अनुभव / तसेच इतर शासकीय आणि निमशासकीय आस्थापनांमध्ये हे उचित श्रेणी आणि वर्षावारी मध्ये नोंदीकृत आहेत अशा कंत्राटदारांकडून ऑनलाईन निविदा मागविण्यात येत आहे. सर्व स्थापने आणि विद्युत कामांसंबंधित निविदा ज्योची किंमत र. ३०० लाखापेक्षा जास्त आहे अशासाठी बी.ई.एस.टी. उपक्रमाचे एन.आय.सी. - टेंडरिंग ऑनलाईन पद्धत स्वीकारली आहे. निविदाकारांनी निविदा घेताना / भरताना (भरतेवेळी) सदर्इ ई-टेंडरिंग ऑनलाईन पद्धतीचे अनुसरणे आवश्यक आहे.

Table with 6 columns: Sr. No., Tender No., Name of Work, Estimated Cost (Rs.), Earnest Money (Rs.), Cost of Tender, 18% GST + 9% SGST, Total. Rows include: Providing modified bituminous membrane waterproofing treatment to the terraces / roof slabs of substations at various places in South, Central South & Central North Zone in Mumbai City Limits, 2020-21; Recasting of RCC roof slab and allied civil works at Hindustan Leaver Substation; Carrying out comprehensive special repairs work including recasting top slab of RCC Overhead water storage tanks of Building 'G' at Parel Staff Quarters; Civil works for replacement of transformer No. 1 & 3 and replacing existing corroded rolling shutters of transformer bays with RCC Jalli and M. S. door at Byculla Receiving Substation; Additions and Alterations in cash counters and internal painting of Ticket and Cash Department on Ground Floor of Transport House Building at Colaba Bus Depot; Operation of water pumps at Deonar Bus Depot and Officers' Quarters; Providing modified bituminous membrane waterproofing treatment to the terrace of Sion Bus Station; Carrying out repairs to pot holes and storm water chamber covers in the yard of Mulund Bus Depot; Repairs to deteriorated Flooring slab (Part Portion) on second floor of Electric House at Colaba Bus Depot; Operation of water Pumps of Staff & Officers' Quarters at Ghatkopar; Operation of water Pumps at Dindoshi Staff Quarters, Goregaon (East); Annual maintenance contract for Fire Hydrant Systems installed in Various premises under the Jurisdiction Building (South).

Tender documents are available on the website https://mahaltenders.gov.in. Tenders shall be submitted online as per time schedule tabulated hereunder. For Tender Sr. No. 4 For Tender Sr. No. 1 to 3 & 5 to 12. e-Tender Publishing Date On 13.02.2021 at 9.00 A.M. On 13.02.2021 at 9.00 A.M. Bid Submission Closing Date On 22.02.2021 Upto 3.00 P.M. On 01.03.2021 Upto 3.00 P.M. Bid Opening Date On 24.02.2021 at 3.00 P.M. On 03.03.2021 at 3.00 P.M. रिकाम्या निविदा प्रति, इसारा ठेव रक्कम इत्यादींची किंमत कोष / लेखा विभागात स्वीकारण्यात येणार नाही याची कृपया नोंद घ्यावी. कोणतेही कारण न देता निविदा स्वीकारणे अथवा नाकारण्याचा उपक्रमाचा हक्क अबाधित राहील. निविदा उघडण्याची तारीख पुढे बदलण्याबाबतचा उपक्रमाचा हक्क देखील अबाधित राहील. PRO/AGM(C)/108/2021 General Manager

१. १२ फेब्रुवारी २०२१ रोजी संचालक मंडळाच्या झालेल्या बैठकीतील मान्यतेद्वारे आणि बोर्ड ऑडिट कमिटी यांच्या ११ फेब्रुवारी २०२१ रोजी झालेल्या बैठकीतील पुनरावलोकनाद्वारे हे परिणाम आहेत. २. स्वतंत्र आर्थिक परिणामांची माहिती

Table with 5 columns: तिमाही अखेर, तिमाही अखेर, तिमाही अखेर, तिमाही अखेर, तिमाही अखेर. Rows include: एकूण उत्पन्न, अनावधानिक आयटम आणि करपुर्त नफा, अनावधानिक आयटम (निवळ), करपुर्त नफा, कालवधीसाठी निवळ नफा, कालवधीसाठी एकूण एकत्रित उत्पन्न, पेडअप इन्फ्लिटी शेअर कॅपिटल (दर्शनी मूल्य ₹/- प्रत्येकी), प्रतिभाग निवळत (* १/वर्षिक नसलेली), वार्षिक आणि डिबिटेट (₹).

बृहन्मुंबई विद्युत पुरवठा आणि परिवहन उपक्रम (बृहन्मुंबई महानगरपालिका) मुंबई, १२ फेब्रुवारी २०२१

व्होल्टास लिमिटेड. नोंदीकृत कार्यालय : व्होल्टाज हाउस, 'ए', डॉ. बाबासाहेब आंबेडकर रोड, लिटोकोळी, मुंबई - ४०० ०३३, भारत. फोन क्र.: ९१ २२ ६६६५६६६६ फॅक्स क्र.: ९१ २२ ६६६५६२३१ ई-मेल: shareshervices@voltas.com संकेतस्थळ: www.voltas.com. CIN : L29308MH1954PLC009371. Consumer Durables, Projects, Textile Machinery, Mining & Construction Equipment.