

Date: 26.02.26

To,
The Secretary,
BSE LIMITED,
P J Towers, Dalal Street,
Mumbai – 400 001.

Scrip Code: 531359

Dear Sir/Madam,

Sub: Newspaper Advertisement - Disclosure under Regulation 30 & 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) regarding Special Window- Re-lodgement for Transfer and Dematerialisation of physical securities

Pursuant to the provisions of Regulation 30 & 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed copies of the newspaper advertisements published in the newspapers in “Free Press Journal” and “Navshakti” informing the shareholders regarding the Special Window- Re-lodgement for Transfer and Dematerialisation of physical securities.

The said advertisements are also available on website of the Company www.shriramamc.in.

Thanking You,

Yours faithfully,

For Shriram Asset Management Company Limited

Kartik Jain
Managing Director & Chief Executive Officer
(DIN: 09800492)

Encl: As above

Shriram Asset Management Company Limited

SEBI Registration No. MF/017/94/4, CIN : L65991MH1994PLC079874
Regd. Office: 217, 2nd Floor, Swastik Chambers, near Junction of S.T. & C.S.T. Road, Chembur, Mumbai 400 071
Phone : +91-22-40060810 / 40060815
Head Office: 511-512, 5th Floor, Meadows, Sahar Plaza, J. B. Nagar, Andheri (East), Mumbai 400 059
Phone : +91-22-69473400 Email : srmf@shriramamc.in, Website : www.shriramamc.in

APPENDIX IV-A
Sale Notice for sale of Immovable Property
E-Auction Sale Notice for sale of Immovable Assets under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 read with proviso to Rule 8(6) of the Security Interest (Enforcement) Rules, 2002. Notice is hereby given to the public in general and in particular to the Borrower(s) and Guarantor(s) that the below described Immovable Property mortgaged to **Sammaan Capital Limited (formerly known as Indiabulls Housing Finance Ltd.) [CIN : L65922DL2005PLC136029] ("Secured Creditor")**, the Physical possession of which has been taken by the Authorised Officer of the Secured Creditor, will be sold on **"as is where is", "as is what is" and "whatever there is"** basis on **30.03.2026 from 05.00 P.M. to 06.00 P.M.**, for recovery of **Rs. 27,12,531/- (Rupees Twenty Seven Lakh Twelve Thousand Five Hundred Thirty One only)** pending towards Loan Account No. **HLLPNV00295647**, by way of outstanding principal, arrears (including accrued late charges) and interest till **18.02.2026** with applicable future interest in terms of the Loan Agreement and other related loan documents. **W. e. f. 19.02.2026** along with legal expenses and other charges due to the Secured Creditor from **NIKESH SHARAD PATIL and SHRAMIKA NIKESH PATIL @ SHRAMIKA NIKESH MHATRE PATIL**.

The Reserve Price of the Immovable Property will be **Rs. 16,25,000/- (Rupees Sixteen Lakh Twenty Five Thousand only)** and the Earnest Money Deposit ("EMD") will be **Rs. 1,62,500/- (Rupees One Lakh Sixty Two Thousand Five Hundred only)**, i.e. equivalent to 10% of the Reserve Price.

DESCRIPTION OF THE IMMOVABLE PROPERTY
FLAT NO. 403, ADMEASURING AREA ABOUT 30.94 SQ. MTRS., (EQUIVALENT TO 333 SQ. FEET) CARPET AREA, ON THE 4TH FLOOR, IN BUILDING NO. "K2", KNOWN AS "RABIA WARAI", CONSTRUCTED ON THE LAND BEARING SURVEY NO. 6/2, 6/3, 9/1, 9/2, 10/2A1, 10/4A/1, 10/6, 12/1A/1, 12/6A, 12/5 AND 10/9, AT VILLAGE MOUJE WARAI TARFE, WARADI, TALUKA KARJAT, DISTRICT RAIGAD -410201, MAHARASHTRA.

For detailed terms and conditions of sale, please refer to the link provided on the website of the Secured Creditor i.e. www.sammaancapital.com; Contact No: 0124-6910910, +91 7065451024; E-mail id: auctionhelp@sammaancapital.com. For bidding, log on to www.auctionbazaar.com.

Sd/-
Authorized officer
SAMMAAN CAPITAL LIMITED
(Formerly known as
INDIABULLS HOUSING FINANCE LTD.)

Date : 23.02.2026
Place : RAIGAD

PUBLIC NOTICE

Notice is hereby given that, we are investigating the title, and interest of **"THAKUR AIR CONDITIONING Co."** (Owners) **1. Mr. Ravindra Arjun Thakur, 2. Mr. Kishore Arjun Thakur, 3. Mr. Milind Ravindra Thakur** (50% Shareholder), and **4. Mr. Jayant Sabaji Naik** (50% Shareholder), having its registered address at Plot bearing no 9, Suburban Scheme no II adm 1771 sq. meters alongwith factory building comprising of Ground plus Two upper floors adm **1571.76** sq. meters of usable carpet area situated at Off B S Devshi Marg (Govandi Station Road), Govandi East (Deonar) Mumbai - 400088. bearing CTS No 254 A/1 of Village Deonar, in respect of immovable property more particularly described in the Schedule hereunder written.

Any/all person/s/entities having any right, title, claim, benefit, demand or interest in respect of the said land or any part thereof by way of sale, exchange, let lease, sub-lease, license, assignment, mortgage (equitable or otherwise), inheritance, bequest, succession, gift, lien, charge, maintenance, easement, trust, possession, family arrangement / settlement, Decree or Order of any Court of Law, contracts / agreements, development rights, partnership or otherwise whatsoever nature are hereby required to make the same known in writing, along with documentary evidence to the undersigned at the address/ email id mentioned below within 7 (seven) days from the date of the publication of the public notice, failing which, such claim or claims and/or objections, if any, shall be deemed to have been waived and/or abandoned.

THE SCHEDULE ABOVE REFERRED TO:
(Description of the said Property)

Plot of Land no 9, Suburban Scheme no II adm 1771 sq meters alongwith factory building comprising of Ground plus Two upper floors adm 1571.76 sq. meters of usable carpet area situated at Off B S Devshi Marg (Govandi Station Road), Govandi East (Deonar) Mumbai 400088 bearing CTS no 254 A/1 of Village Deonar in Taluka Kuria in the Registration District of Mumbai City and Mumbai Suburban District.

Sd /- Advocate Kiran Sharma
Legal Saarthi, 418, Shrikant Chambers, A Wing, V.N Purav Marg, Chembur, Mumbai -400071. Email id: kiran@legalsaarthi.com

PUBLIC NOTICE

Notice is hereby given to the public at large that our client is negotiating to purchase a residential premises together with car parking spaces as more particularly described in schedule hereunder written (collectively referred to as the "Premises") in the building known as "Sumukha" (Wing B) ("Building") constructed as part of the Project "Tridhaatu Morya - II" at Deonar, Mumbai 400 088 more particularly described in the Schedule hereunder written along with all incidental, benefits, rights and interests attached thereto however free from all claims, litigations, encumbrances etc., from (1) **MRS. VANDANA BIJLANI** and (2) **MR. AKSHAY BIJLANI**, both residing at Flat No 1503/1504, Raheja Acropolis 1 Apollo Bldg, near Telecom Factory, Deonar, Mumbai 400 088 (collectively, "Owners").

The Owners have disclosed that a co-operative housing society has been formed of all unit-holders of the Building and registered by the name **Morya Co-operative Housing Society Limited ("Society")**, however the Society has not issued any share certificates to any unit-holders of the Building. All person/s/entities including any banks, financial institutions etc. having any claim against the title of the Owners to the Premises or having any right, title, benefit, interest, share, claim, objection and/or demand in respect of the Premises or any part thereof either by way of any sale, transfer, exchange, agreement for sale, memorandum of understanding, lease, sub-lease, assignment, mortgage, charge, lien, inheritance, bequest, succession, gift, devise, maintenance, easement, trust, tenancy, sub-tenancy, leave and license, care-taker basis, occupation, possession, family arrangement/settlement, lis-pendens, attachment, award, judgment, decree or order of any court of law, contract, partnership, any other writing/arrangement or otherwise howsoever into or upon or in respect of the Premises or any part thereof or on the basis of holding and/or possession of any of the title documents of the Premises, are hereby called upon to make the same known in writing, to the undersigned within a period of 14 (Fourteen) days from the date of publication of this notice at **105, 1st Floor, Gundecha Chambers, Nagindas Master Marg, Fort, Mumbai 400 001** (marked to the attention of the undersigned and also copied on email suranamrunal@gmail.com), together with documents on the basis of which such claims are made, failing which, any such alleged right, title, benefit, interest, share, claim, objection and/or demand, if any, shall be deemed to have been waived and/or abandoned.

THE SCHEDULE ABOVE REFERRED TO:
(Description of the Premises)

Flat bearing No. 1803 having RERA carpet area of 692.77 square feet together with incidental right to exclusive use and occupation of balcony admeasuring 31 square feet attached to the said flat, located on the 18th floor of building known as "Sumukha" (Wing B) constructed as part of the Project known as "Tridhaatu Morya - II" on all that piece and parcel of land bearing CTS Nos. 79(p) and 87 of Village Deonar, Taluka Kuria in the Registration District and Sub-District of Mumbai City and Suburban lying being and situated at Deonar Village Road, Deonar, Mumbai - 400 088 and a right to use and occupy one Car Parking Space No. 328 located in the lower basement of the said Building.

Dated this 26th day of February 2026.

Sd/-
Mrunal Anil Surana, Advocate
Email: suranamrunal@gmail.com

IN THE DEBTS RECOVERY TRIBUNAL - II, MUMBAI
MTNL Bhavan, 3rd Floor, Strand Road, Apollo Bandar, Colaba Market, Mumbai - 400005
ORIGINAL APPLICATION NO. 269 OF 2025

CANARA BANK ... Applicant Bank
VERSUS
M/S. V CARE SOLUTIONS ...Defendants
SUMMONS

Whereas **OA No. 269 of 2025** was listed before the Hon'ble Presiding Officer on **10.06.2025** Whereas this Hon'ble Tribunal is pleased to issue summons/Notice on the said Application under section 19(4) of the Act, (OA) filed against you for recovery of debts of **Rs. 1,95,07,027.11/-** (Application along with the copies documents etc. annexed). WHEREAS the service of Summons could not be effected in the ordinary manner and whereas the Application for Substituted Service has been allowed by this Hon'ble Tribunal. In accordance to Sub-section (4) of Section 19 of the Act, you, the Defendants are directed as under :-
(I) To show cause within (30) thirty days of the service of summons as to why relief prayed for should not be granted.
(II) To disclose particulars of properties or assets other than properties and assets specified by the applicant under Serial Number 3A of the original application.
(III) You are restrained from dealing with or disposing if secured assets of such other assets and properties disclosed under serial number 3A of the original application, pending the hearing and disposal of the application for attachment of the properties.
(IV) You shall not transfer by way of sale, lease or otherwise, except in the ordinary course of his business any of the assets over which security interest is created and/or other assets and properties specified or disclosed under serial no. 3A of the original application without the prior approval of the Tribunal.
(V) You shall be liable to account for the sale proceeds realised by the sale of secured assets or other assets and properties in the ordinary course of business and deposit such sale proceeds in the account maintained with bank of financial institutions holding security interest over such assets.

You are also directed to file Written Statement with a copy thereof furnished to the applicant and to appear before DRT-II on **24.04.2026 at 11:00 a.m.** failing which the application shall be heard and decided in your absence. Given under my hand and the seal of this Tribunal on this **13th Day of February 2026.**

Sd/-
Registrar
DRT - II, Mumbai
Name and Address of the Defendants:
M. S. V Care Solutions (Prop. Mr. Ruchir Mayur Shah) Shop No. 2, 1st Floor, Khushali Niwas, Rambaug lane, Mumbai, Maharashtra - 400092.

SHRIRAM
Assec Management
NURTURING TRUST, SHAPING DREAMS
SHRIRAM ASSET MANAGEMENT COMPANY LIMITED

Registered Office: 217, 2nd Floor, Swastik Chambers, Near Junction of S.T & C.S.T. Road, Chembur, Mumbai - 400 071. Tel.: 022-27579301
Email ID: srm@shriramamc.in Website: www.shriramamc.in

SPECIAL WINDOW - RE-LODGE FOR TRANSFER AND DEMATERIALIZATION OF PHYSICAL SECURITIES

Securities and Exchange Board of India (SEBI) had discontinued transfer of physical share(s) from 1st April 2019. However, a special window was opened by SEBI from 7th July 2025 to 6th January 2026 for re-lodgement of physical share transfer request(s) originally submitted before 1st April 2019 but returned due to deficiencies in documentation.

In order to facilitate investors, the SEBI vide its Circular No. HO/38/13/1(2)/2026-MRSD-PODI/3750/2026 dated 30th January 2026 has decided to open another special window for one year from 5th February 2026 to 4th February 2027. While lodging request(s) under this special window for transfer of physical share(s), one of the mandatory requirement is submission of original share certificate(s), as follows:

Execution Date of Transfer Deed	Lodged for transfer before 1 st April 2019?	Original Security Certificate Available?	Eligible to lodge in the current window?
Before 1 st April 2019	No (It is fresh lodgement)	Yes	✓
	Yes (was rejected/ returned earlier)	Yes	✓
	Yes	No	X
	No	No	X

Further, the following cases will also not be considered under this special window:

- Cases involving disputes between transferor and transferee.
- Securities which have been transferred to Investor Education and Protection Fund (IEPF).

Note: All shares re-lodged during this period will be processed through the transfer-cum-demat route, i.e., they will only be issued to dematerialized (demat) form after transfer and the same will be subject to a lock-in of one year.

For any further information/clarification in this regard, concerned shareholders can get in touch with the Company/the RTA at any of the addresses given below:

Shriram Asset Management Company Limited
217, 2nd Floor, Swastik Chambers, Near Junction of S.T & C.S.T. Road, Chembur, Mumbai - 400 071. Tel.: 022-27579301
Email ID: srm@shriramamc.in Website: www.shriramamc.in

Purva Sharegistry India Pvt. Ltd
9, Shiv Sakshi Industrial Estate, J. R. Boricha Marg Lower Parcel (East), Mumbai, Maharashtra, India, 400 011. Tel.: 022-49614132
Email ID: support@purvashare.com Website: www.purvashare.com

For Shriram Asset Management Company Limited
Sd/-
Vinita A. Kapoor
Lead - Company Secretary and Legal

Place: Mumbai
Date: 25th February 2026

OFFICE OF THE EXECUTIVE ENGINEER RCD, ROAD DIVISION, JAMSHEDPUR, JHARKHAND

e-Procurement Notice For National Competitive Bidding

e-Tender Reference No. RCD/JAMSHEDPUR/356, Date-18.02.2026

Sl. No.	Name of the work	Reconstruction of Manushudipal of Bahagora to Darishol Chowk Road for year 2025-26. Total Length- 10.274 Km
1.	Estimated Cost of Work (in INR)	(Rupees Thirty Seven Crore Three Lakh Seven Thousand Eight Hundred and Paise Eighty Six Only)
2.	Initial Bid Security (Rs In Lacs)	Rs 37.04 Lakh (Rupees Thirty Seven Lakh Four Thousand only)
3.	Initial Bid Security in the shape of	Initial Bid Security - As per SOP issued by Information Technology and e-Governance Department, Govt. of Jharkhand vide Letter No.120, Dt. 03.10.2023
4.	Cost of Bidding documents	Rs 10,000.00 (Rs Ten Thousand) only.
5.	Time of Completion	12 (Twelve Months)
6.	Date of Publication of Tender on website	23.02.2026 at 12.30 P.M.
7.	Start date of bidding	23.02.2026 from 12.30 P.M.
8.	Last date & time for online bidding	19.03.2026 up to 02.00 PM.
9.	Type of Bid	Two envelope mode (Technical and Financial Bid)
10.	Last date & time for receipt of Bid Security and other documents in Online form	19.03.2026 Through e-tendering portal www.jharkhandtenders.gov.in As per SOP issued by Information Technology and e-Governance Department, Govt. of Jharkhand vide Letter No.120, Dt. 03.10.2023
11.	Date & time for opening of Technical Bid	20.03.2026 at 3.30 PM by Chairman e-Procurement Cell, Room No. 330 A, 3 rd Floor, Road Construction Department, Jharkhand Mantralaya, Dhurwa, Ranchi-834004.
12.	Date & time of Pre Bid Meeting	05.03.2026 at 12.30 P.M. At Office of the Chief Engineer (Communication), Road Construction Department, Engineers Hostel No.2, Dhurwa, Ranchi-834004.
13.	Name & address of office Inviting tender	Executive Engineer, RCD, Road Division, Jamshedpur, Road No. -1, CH Area.
14.	Contact no. of Procurement officer	0657-2227274
15.	Helpline number of e-Procurement cell	0651-2401010

Above informations are only indicative. Detail NIT & SBD published on Tender portal shall be final and mandatory. Details can be seen on website <http://jharkhandtenders.gov.in>

Supervising Engineer - cum - Executive Engineer
RCD, Road Division, Jamshedpur
PR 373598 Road(25-26)#D

PUBLIC NOTICE

NOTICE is hereby given to the members of the public at large and to all persons whomsoever that Our Clients (hereinafter referred to as the "Purchasers") have agreed to purchase/acquire the property being a residential flat, more particularly mentioned in the Schedule written hereunder, from **Bennett, Coleman and Company Limited ("BCL")** (CIN 22120M/H1913P/CO00391) having its registered office at having its registered office at the Times of India Building, Dr. D. N. Road, Mumbai 400 001 and corporate office at Times House, 7, Bahadurshah Zafar Marg, New Delhi 110002. TAKE NOTICE that all persons (including individuals, firms, companies, associations, societies, banks/financial institutions, creditors, tenants/leaseholders, heirs, successors, legal representatives, purchasers, agreement holders, claimants, decree holders, judgment debtors, authorities, and/or any other person(s)) having or claiming any right, title, interest, share, claim, demand, benefit, lien, charge, encumbrance, mortgage, pledge, hypothecation, attachment, trust, tenancy, lease, sub-lease, leave and license, easement, development right, right of first refusal, option, prior agreement/understanding, family arrangement, settlement, inheritance claim, succession claim, adverse possession claim, part-partnership claim, or any other claim whatsoever of any nature and howsoever arising (whether legal, equitable, contractual, statutory or otherwise), in, upon, over, against, or in relation to the said Property and/or any part thereof and/or the proceeds/consideration thereof, are hereby called upon to make their claims/objections known in writing as stated herein below. The claims/objections filed for under this notice include (but are not limited to) claims/objections arising out of or relating to Title/ownership (including any defect in title, imperfect title, competing title, benami/alleged benami, trust/settlement, succession/inheritance, partition/family arrangement, probate/letters of administration, or any other title dispute); Encumbrances of any kind (including mortgage, charge, lien, pledge, hypothecation, attachment, lien/after judgment, or any other security interest); Litigation / proceedings / disputes pending, threatened or concluded (civil/criminal/consumer/co-operative/RERA/arbitration, execution proceedings, winding up/solvency, or any proceedings affecting the Property or the transferability thereof); Possession / occupation / use (including tenancy, lease, sub-lease, leave and license, caretaker, permissive possession, easements, rights of way, or any third-party occupation/claims); Statutory dues / municipal dues / society dues / government dues (property tax, water charges, electricity charges, maintenance, assessment, penalties, cess, or any other statutory or local authority dues) and any notices/demands affecting the Property; Restrictions / applications / sanctions (including any restriction on transfer, permissions required, conditions precedent, or any objections that any authority/body may have); and Any other interest whatsoever which may in any manner affect, prejudice, impede, or encumber the proposed sale/transfer/assignment of the said Property in favour of the Purchasers.

ALL SUCH PERSONS are hereby required to send their claims/objections in writing, along with full particulars of the claim/objection and certified true copies of all supporting documents (including chain of title documents, agreements, registered/unregistered instruments, court orders, pleadings, injunctions, decrees, charge documents, notices, correspondence, receipts, proofs of possession/occupation, and any other material relevant to the claim/objection) to the undersigned, in, upon, over, against, or in relation to the said Property and/or any part thereof and/or the proceeds/consideration thereof, on or before the date of publication of this Public Notice. If no claims/objections are received within the aforesaid period of 15 (fifteen) days, it shall be presumed that there are no claims/objections from any person whatsoever in respect of the said Property and/or the proposed transaction, and the Purchasers shall be entitled to proceed further with the transaction, completion and documentation without any reference to any person and without any risk, responsibility, liability or notice to any person, and at the sole risk as to claims, if any, of such persons who fail to intimate within time. Any claims/objections received after the expiry of the aforesaid period of 15 (fifteen) days from the date of publication of this Public Notice shall NOT be entertained and shall be treated as waived/abandoned, and the Purchasers shall be free to complete the transaction on the basis that no such claims/objections exist. This Public Notice is issued strictly without prejudice to all contents, contingencies and remedies of the Purchasers and/or the owner/vendor, and nothing contained herein shall be construed as an admission of any fact, right or liability.

SCHEDULE

A residential Unit bearing No. 605 situated on the 6th floor in Platinum Tower 31 (Platinum Tower 31), Andheri, Mumbai, having a carpet area of 40.41 sq. mtrs. along with a balcony area of 1.39 sq. mtrs., aggregating to a stated total area of 41.81 sq. mtrs. (mentioned as "super built-up area"), i.e. 450 sq. ft., together with one car parking space.
The Claims/Objections be sent at the address and email set out below:
YR/LEGAL, Advocates for the Purchasers
Level 1, Unit No. 3, Sai Sadan, Jannabhoomi Marg, Fort, Mumbai - 400001
Email: info@yrlegal.com For YR/LEGAL
Sd/-
Adv. Yogesh Joshi
(Advocates for the Purchasers)
Dated: 25th February, 2026
Place: Mumbai

Red Fort blast case: 2 more terror operatives arrested

PTI NEW DELHI
The National Investigation Agency (NIA) has apprehended two more terror operatives allegedly involved in the Red Fort area blast conspiracy, officials said on Wednesday.

With this, the anti-terror agency has so far made 11 arrests in the case. The duo, identified as Zameer Ahmad Ahangar of Ganderbal and Tufail Ahmad Bhat of Srinagar in Jammu and Kashmir, were formally arrested by the NIA for their active involvement in the conspiracy related to the Delhi blast, a statement issued by the agency said.

They had supplied the weapons to the prime accused in the case, investigations by the NIA have revealed. Eleven people were killed, and several were injured in the blast that shook the national capital on November 10, last year. The prime accused, Umer Un Nabi, was also killed in the deadly explosion. The NIA, which has been investigating the case to unveil the complete conspiracy behind the dastardly terror act, found Zameer and Tufail to be active overground workers (OGWs) of the Ansar Ghazwat-ul-Hind (AGH) terror outfit. Investigations by the NIA, which has been working in coordination with the Jammu and Kashmir Police, Haryana Police and other agencies, have further revealed that Zameer and Tufail were involved in the blast conspiracy, and were also a part of various other terror conspiracies, the statement said. "They were engaged in the collection of arms and ammunition, intended for use against the Indian State. NIA has further found through extensive investigation and examination of evidence," the release stated. "As per the findings of the national counter-terror agency, the Delhi blast conspiracy was masterminded by Umer, along with other accused - Muzammil Ganai, Shaheen Saeed, Mufti Irfan, Adeel Ahmed Rather, as well as five others who had provided shelter and logistical support to the main conspirators. These nine men were arrested earlier from various locations in J&K and Haryana," the release added. Earlier on Wednesday, a Patiala House Court remanded two accused in the Delhi Blast case, Tufail Ahmed Bhat and Zamir Ahmed Ahangar, to National Investigation Agency (NIA) custody for 10 days.

Developer shot dead in public view in Howrah

PTI KOLKATA
Tension prevailed throughout the day in the Pilkhana area under the Howrah city police commissionerate in West Bengal after a real estate developer was shot dead by assailants at point-blank range in full public view in the early hours of Wednesday, police said. The incident, the chilling visuals of which were caught on CCTV cameras, took place around 4.10 am before a tea stall in Second Bye Lane in Pilkhana, a shanty town in the Golabari PS area of the city. Till reports last received, no arrests were made in connection with the murder. One of the assailants was identified as Harun Khan who, the opposition BJP alleged, had close links with local TMC MLA Goutam Chowdhury.

Rooh Afza fruit drink to attract 4% VAT: SC

Informist NEW DELHI
The Supreme Court on Wednesday held that Hamdard (Wakf) Laboratories' Rooh Afza was classifiable under a fruit drink or processed fruit product category under Uttar Pradesh Value Added Tax Act, 2008 and hence liable to pay a lower value-added tax of 4%. The apex court rejected Uttar Pradesh commercial tax department's argument that Rooh Afza belonged to the residuary entry category under the 2008 Act and was liable for a value-added tax of 12.5%. The bench of Justice BV Nagarathna and Justice R Mahadevan said that Hamdard's product contained declared fruit juice and derived its essential beverage identity from fruit-based constituents. The 2008 Act relating to the fruit juice category was illustrative and inclusive in character and did not prescribe any quantitative threshold of fruit content, the bench said. Regulatory or licensing classification cannot control or curtail the interpretation of a fiscal entry, it said.

The department has failed to discharge the burden of proving that the product falls within the residuary entry, the court said. "The material placed on record, including tax invoices evidencing payment of VAT at 5% in several states, namely Delhi, Gujarat, West Bengal, Madhya Pradesh, and Andhra Pradesh, demonstrates that the trade and tax authorities in those jurisdictions have consistently treated the product as falling within fruit-based beverage entries," the court said. The expression "Fruit drink" occurring in the Act cannot be confined solely to ready-to-consume bottled beverages, the court said. In common trade understanding, fruit squashes, concentrates, and sharbat preparations intended for dilution are all capable of being understood as fruit drink preparations, the court said. The nomenclature "sharbat" does not strip the product of its essential character as a fruit-based beverage concentrate, particularly where its composition and intended use align with that understanding, it said.

पं. रविशंकर शुक्ल विश्वविद्यालय, रायपुर (छ.ग.)

क्र. 137/विकास/2026 रायपुर, दिनांक 24/02/2026
पं. रविशंकर शुक्ल विश्वविद्यालय, रायपुर के लिए विभिन्न विषयों की हिन्दी भाषा में प्रकाशित e-books की आपूर्ति हेतु केवल मूल प्रकाशकों से रुचि अभिव्यक्ति [Expression of Interest (EOI)] आमंत्रित किये जाने हेतु।
पं. रविशंकर शुक्ल विश्वविद्यालय, रायपुर की ओर से निर्माताओं तथा उनके अधिकृत विक्रेताओं से पं. सुन्दरलाल शर्मा प्रयागराज के लिए विभिन्न विषयों की हिन्दी भाषा में प्रकाशित e-books की आपूर्ति हेतु केवल मूल प्रकाशकों से प्रदान करने हेतु मुहूर्तवचन रुचि अभिव्यक्ति [Expression of Interest (EOI)] आमंत्रित की जाती है। रुचि अभिव्यक्ति [Expression of Interest (EOI)] अधोहस्ताक्षरकर्ता के कार्यालय से आवेदन प्रस्तुत कर (आयकर प्रमाण पत्र सहित) रु. 1000-00 (एक हजार मात्र) का रसीद प्रस्तुत कर कार्यालयीन दिवस में प्राप्त किये जा सकते हैं। 'अथवा कार्यालय की वेबसाइट Website:- www.prsu.ac.in से डाउनलोड कर सकते हैं। वेबसाइट से प्राप्त रुचि अभिव्यक्ति प्रपत्र रु. 1000.00 का बैंक ड्राफ्ट Registrar, Pt. Ravishankar Shukla University, Raipur के नाम से संस्र करके पर ही मान्य होगा।
1. निविदा विक्री की अंतिम तिथि - 20/03/2026 समय सयं. 05.00 बजे तक
2. निविदा जमा करने की अंतिम तिथि - 23/03/2026 समय अपराह्न 03.00 बजे तक
3. निविदा खोलने की तिथि - 23/03/2026 समय अपराह्न 04.00 बजे
4. निविदा खुलने का स्थान - कुलपति सचिवालय समग्रार, पं. रविशंकर शुक्ल विश्वविद्यालय, रायपुर (छ.ग.)
स्वाक्षरी -
कुलसचिव
S-47003/3

PUBLIC NOTICE

Notice is hereby given to the public at large that we are investigating the entitlement of development rights of Samarth Erectors and Developers Plaza LLP, a limited liability partnership firm incorporated under the provisions Limited Liability Partnership Act, 2008 (formerly known as Messrs. Samarth Erectors and Developers (Plaza) having (i) Shri. Manish Waman Ambre; (ii) Shri. Abdul Wahid Qureshi; and (iii) Shri. Shailesh Bhupatir Adhyar as the then partners, being an erstwhile partnership firm which has been duly converted to a limited liability partnership), having its registered office at 602, Satyadeep Co-operative Housing Society Limited, Borivali West, Mumbai - 400092, which development rights have been granted by the Krantisinh Nana Patil Vyapari Seva Sahakari Sanstha Maryadit, a society registered under the provisions of the Maharashtra Co-operative Societies Act, 1960 under registration no. MUM/WGN/GNN(O)/8244 of 2004-2005 in respect of the property to be developed and more particularly described in the Schedule hereunder written ("said Property"), which said Property belongs to the Brihanmumbai Municipal Corporation.

Any other person/entities including *inter alia* any individual, Hindu Undivided Family, a company, bank(s), and/or financial institution(s), non-banking financial institution(s), trust, a firm, an association of persons or body of individuals (whether incorporated or not, lender(s), creditors(s), and/or any authority having any claim, right, title, interest, share, demand whatsoever in respect of or against the said Property or any part thereof by way of sale, transfer, assignment, exchange, mortgage, charge, bequest, equitable easement, pledge, tenancy, license, *lis pendens*, lien, gift, trust, inheritance, possession, lease or encumbrance, sub-tenancy, care taker basis, occupation possession, family arrangements/ settlements, partnership, decree or order of any court of law, contracts/agreements and/or any liability and/or any writing and/or any arrangement and/or any commitment or otherwise howsoever into, over or upon the said Property howsoever or otherwise are hereby requested to intimate the undersigned in writing with all supporting documents within 14 (fourteen) days from the date of publication hereof, failing which such claim, right, title or interest therein shall be deemed to have been waived and/or abandoned and/or released and shall not be binding in any manner whatsoever.

THE SCHEDULE REFERRED TO HEREINABOVE
(Description of the said Property)

All that piece and parcel of land admeasuring 458.70 square meters or thereabouts forming a part of the larger land admeasuring 9629.01 square meters or thereabouts bearing F.P. No. 13 (pt) of TPS III of the Mahim Division in the Registration Sub-District of Mumbai Suburban, situated at Kranti Singh Nana Patil Municipal Mandai (Plaza Market), Senapati Bapat Marg, Mahim, Mumbai - 400028 and bounded as follows:
On or towards the North : by Janta Market;
On or towards the East : by Senapati Bapat Marg & Blue Pearl;
On or towards the South : by 9m wide proposed T.P. Road;
On or towards the West : by N.C. Kelkar Marg. & Anand Vaibhav
Dated this 26th day of February, 2026.
For Economic Laws Practice
Advocates and Solicitors
9th Floor, Mafatlal Centre, Vidhan Bhavan Marg,
Nariman Point, Mumbai - 400021
Sd/-
Anshuman Jagtap

I-T searches at BSP MLA's residences

PTI LUCKNOW
The Income Tax Department on Wednesday searched the Lucknow and Ballia residences of BSP's lone MLA in Uttar Pradesh, Uma Shankar Singh, prompting party chief Mayawati to term the action "extremely unfortunate" given his health, while Samajwadi Party president Akhilesh Yadav questioned its timing. BJP leader and minister in the Uttar Pradesh government Dinesh Singh, who is related to the BSP legislator, also objected to the action through posts on social media. Singh, 55, a three-time MLA, represents the Rasra Assembly constituency in Ballia district and was earlier associated with private construction business activities.

यूनियन बैंक ऑफ इंडिया Union Bank of India

GHATKOPAR - WEST BRANCH-Raman Smruti, Karani Road, Near Telephone Exchange, Ghatkopar West, Mumbai -400086
Email: ubin903680@unionbankofindia.bank

APPEND