

### Item wise Break-up

This is to certify that our Project is for Laying of Underground Optical Fiber Cable (OFC) and Item wise Break-up is provided below:

Sl. No.	Item Description	Forest Land required (Ha)
1.	Laying of Under Ground Optical Fiber Cable (OFC)	0.26

Date: 29<sup>th</sup> October 2019  
Place: Visakhapatnam

For Jio Digital Fibre Private Limited



**Authorized Signatory**

Satya Prasad Gunturu  
Sr. Manager – Regulatory-RoW  
Jio Digital Fibre Private Limited  
6<sup>th</sup> Floor, Vinayagar Trade Centre,  
Above Pantaloons Showroom,  
VIP Road, Visakhapatnam – 530 003,  
Andhra Pradesh.

## Cost Benefit Analysis

While considering proposals for de reservation or diversion of forest land for non-forest use, it is essential that ecological and environmental losses and socio-economic distress caused to the people who are displaced are weighed against economic and social gains. Annexure VI (a) of Compendium on FCA (page No. 79 & 80) details the types of projects for which cost-benefit analysis will be required.

As per MoEF & CC guidelines, all categories of proposals involving forest land up to 20 hectares in plains and up to 5 hectares in hills, Cost Benefit analysis is not applicable. Hence the same is not applicable in this case since our proposal for diversion of Forest Land is less than 5 Ha. Relevant pages of the Compendium on FCA are attached herewith.

For Jio Digital Fibre Private Limited

Date: 29<sup>th</sup> October 2019  
Place: Visakhapatnam



**Authorized Signatory**

Satya Prasad Gunturu  
Sr. Manager – Regulatory-RoW  
Jio Digital Fibre Private Limited  
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VIP Road, Visakhapatnam – 530 003.  
Andhra Pradesh.

done with the permission of the local forest officer whenever necessary to maintain the electrical clearance. One outer strip shall be left clear to permit maintenance of the transmission line.

- iii) In the remaining width the right of way up to a maximum of 85 metres (for 800 KV lines), trees will be felled or lopped to the extent required, for preventing electrical hazards by maintaining the following:

Voltage (KV)	Minimum clearance between conductors and trees (Mts)
11	2.6
33	2.8
66	3.4
110	3.7
132	4.0
220	4.6
400	5.5

The sag and swing of the conductors are to be kept in view while working out the minimum clearance mentioned as above.

- iv) In the case of transmission lines to be constructed in hilly areas, where adequate clearance is already available, trees will not be cut.

4. Where the forest growth consists of coconut groves or similar tall trees, widths of right of way greater than those indicated at Sl.No. 3 may be permitted in consultation with the CEA.

#### ANNEXURE – VI (a)

##### CATEGORY OF PROPOSALS FOR WHICH COST-BENEFIT ANALYSIS IS APPLICABLE

Sl No	Nature of Proposal	Appli-cable/ not appli-cable	Remarks
1	All categories of proposals involving forest land up to 20 hectares in plains and up to 5 hectares in hills.	Not appli-cable	These proposals are to be considered on case by case basis and value judgement.
2	Proposal for defence installation purposes and oil prospecting (prospecting only)	Not appli-cable	In view of National Priority accorded to these sectors, the proposals would be critically assessed to help ascertain that the utmost minimum forest land above is diverted for non-forest use.
3	Habitation, establishment of industrial units, tourist lodges/ complex and other building construction.	Not appli-cable	These activities being detrimental to protection and conservation of forest, as a matter of policy, such proposals would be rarely entertained.

4	All other proposals involving forest land more than 20 hectares in plains and more than 5 ha.. in hills including roads, transmission lines, minor, medium and major irrigation projects, hydel projects mining activity, railway lines, location specific installations like micro-wave stations, auto re-peater centers, TV towers etc.	Applicable	These are cases where a cost-benefit analysis is necessary to determine when diverting the forest land to non-forest use is in the overall public interests.
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### ANNEXURE – VI (b)

#### PARAMETERS FOR EVALUATION OF “LOSS OF FORESTS”

Sl No	Parameters	Roads, Tr.Lines & Railway lines	Minor irrigation projects, quarrying of stones/ metals	Medium & Major irrigation hydro electric, large mining & other misc. projects.
1	Loss of value of timber, fuelwood and minor forest produce on an annual basis, including loss of man-hours per annum of people who derived livelihood and wages from the harvest of these commodities.	To be quantified & expressed in monetary terms.	To be quantified & expressed in monetary terms.	To be quantified & expressed in monetary terms.
2	Loss of animal husbandry productivity, including loss of fodder.	-Do-	-Do-	-Do-
3	Cost of human resettlement.	-Do-	-Do-	-Do-
4	Loss of public facilities and administrative infrastructure (Roads, building, schools, dispensaries, electric lines, railways, etc.) on forest land, or which would require forest land if these facilities were diverted due to the project	-Do-	-Do-	-Do-

## Investigation & Survey Report

Sl. No.	Description	Details
1	Name & Address of the User Agency	<b>Jio Digital Fibre Private Limited</b> (earlier known as Reliance Jio Infocomm Limited)
2	Name of the Project	Laying of Under Ground Optical Fiber Cable (OFC) along the Road within the existing Right of Way
3	Shape of forest land proposed to be diverted	Linear
4	Name of the RF Block	<b>Guttikonda RF</b>
5	Name of Division	Guntur
6	Name of Forest Range/Ranges	Vinukonda
7	Forest Beats	Mellavagu
8	Total Area of Forest Land required	<b>0.26 Ha (4,727 mtrs. long x 0.55 mtrs. width x upto 1.65 mtrs. depth)</b>
9	Name of the Survey Agency	M/s Deltacon Projects (India) Private Limited
10	Make & Model of the Instrument	Geomax-GMX-Zenith 25
11	Name of the Surveyors	1. Praveen 2) Sesha Sai 3) Ravi & 4) Chalapathi
12	Period of Survey	22-05-2019 to 23-05-2019
13	Name of the Authenticating Agency	O/o Principal Chief Cosnervator of Forests (HoFF), Guntur, Andhra Pradesh
14	Authentication letter reference	EFS02-15026/6/2019-FCA SEC-PCCF/FCA-1, Dated 23-10-2019

Date: 29th October 2019

Place: Visakhapatnam



For Jio Digital Fibre Private Limited

*Satya Prasad Gunturu*

Name: Satya Prasad Gunturu

Authorised Signatory

## **Status of Environmental Clearance**

Any Project or Activity mentioned in the SCHEDULE of "EIA Notification, 2006" issued by Ministry of Environment & Forests, prior Environmental Clearance is required. Since our Project of Laying of Underground Optical Fiber Cable (OFC) does not fall under the categories specified in the SCHEDULE of EIA Notification, 2006, no prior Environmental Clearance is required to be obtained.

Relevant extracts from above said Notification are attached herewith.

**For Jio Digital Fibre Private Limited**

Date: 29<sup>th</sup> October 2019

Place: Visakhapatnam



A handwritten signature in blue ink, appearing to read "Satya Prasad Gunturu".

**Authorized Signatory**

Satya Prasad Gunturu  
Sr. Manager – Regulatory-RoW  
Jio Digital Fibre Private Limited  
6<sup>th</sup> Floor, Vinayagar Trade Centre,  
Above Pantaloons Showroom,  
VIP Road, Visakhapatnam – 530 003.  
Andhra Pradesh.

## SCHEDULE

(See paragraph 2 and 7)

### LIST OF PROJECTS OR ACTIVITIES REQUIRING PRIOR ENVIRONMENTAL CLEARANCE

Project or Activity		Category with threshold limit		Conditions if any
		A	B	
1		Mining, extraction of natural resources and power generation (for a specified production capacity)		
(1)	(2)	(3)	(4)	(5)
<sup>v</sup> “1(a)	(i) Mining of minerals.  			

I; II; III (i), (ii); IV (a), (b); V (i), (ii), (iii)(a), (b), (c), (iv), (v), (vi) (a), (b), (vii), (viii) (a), (b), (ix), (x), (xi), (xii) (a), (b), (xiii), (xiv) (a), (b), (xv) (a), (b), (xvi) (a), (b), (xvii); VI (a), (b); VII & VIII of the Notification, S.O. 3067(E) dated 01.12.2009 of the Ministry of Environment and Forests, (Published in the Gazette of India, Extraordinary, Part-II, and Section 3, Sub-section (ii), No. 2002] New Delhi, Tuesday, November 1, 2009; an amendment to EC notification S.O.1533(E) dated 14.09.2006

(1)	(2)	(3)	(4)	(5)
1(d)	Thermal Power Plants	<sup>v</sup> " ≥ 500 MW (coal / lignite / naphtha & gas based); ≥ 50 MW (Pet coke diesel and all other fuels including refinery residual oil waste except biomass); ≥ 20 MW (based on biomass or non hazardous municipal waste as fuel).";	< 500 MW (coal / lignite / naphtha & gas based); <50 MW ≥ 5MW (Pet coke, diesel and all other fuels including refinery residual oil waste except biomass); ≥ 20 MW > 15 MW (based on biomass or non hazardous municipal waste as fuel).";	<sup>v</sup> "General Condition shall apply. Note: (i) Power plant up to 15 MW, based on biomass and using auxiliary fuel such as coal / lignite / petroleum products up to 15% are exempt. (ii) Power plant up to 15 MW, based on non-hazardous municipal waste and using auxiliary fuel such as coal / lignite / petroleum products up to 15% are exempt. (iii) Power plants using waste heat boiler without any auxiliary fuel are exempt.";
1(e)	Nuclear power projects and processing of nuclear fuel	All projects		
<b>2</b>		<b>Primary Processing</b>		
2(a)	Coal washeries	≥ 1 million ton/annum throughput of coal	<1million ton/annum throughput of coal	General Condition shall apply (If located within mining area the proposal shall be appraised together with the mining proposal)
2 (b)	Mineral beneficiation	≥ 0.1million ton/annum mineral throughput	< 0.1million ton/annum mineral throughput	General Condition shall apply (Mining proposal with Mineral beneficiation shall be appraised together for grant of clearance)

I; II; III (i), (ii); IV (a), (b); V (i), (ii), (iii)(a), (b), (c), (iv), (v), (vi) (a), (b), (vii), (viii) (a), (b), (ix), (x), (xi), (xii) (a), (b), (xiii), (xiv) (a), (b), (xv) (a), (b), (xvi) (a), (b), (xvii); VI (a), (b); VII & VIII of the Notification, S.O. 3067(E) dated 01.12.2009 of the Ministry of Environment and Forests, (Published in the Gazette of India, Extraordinary, Part-II, and Section 3, Sub-section (ii), No. 2002] New Delhi, Tuesday, November 1, 2009; an amendment to EC notification S.O.1533(E) dated 14.09.2006



<b>3</b>				
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
3(a)	Metallurgical industries (ferrous & non ferrous)	a) Primary metallurgical industry  All projects  b) Sponge iron manufacturing ≥ 200TPD  c) Secondary metallurgical processing industry  All toxic and heavy metal producing units ≥ 20,000 tonnes /annum	Sponge iron manufacturing <200TPD  Secondary metallurgical processing industry  i.) All toxic and heavy metal producing units <20,000 tonnes /annum  ii.) All other non –toxic secondary metallurgical processing industries  >5000 tonnes/annum	<sup>v</sup> “General condition shall apply. Note: (i) The recycling industrial units registered under the HSM Rules, are exempted. (ii) In case of secondary metallurgical processing industrial units, those projects involving operation of furnaces only such as induction and electrical arc furnace, submerged arc furnace, and cupola with capacity more than 30,000 tonnes per annum (TPA) would require environmental clearance. (iii) Plant / units other than power plants (given against entry no. 1(d) of the schedule), based on municipal solid waste (non-hazardous) are exempted.”
3( b)	Cement plants	≥ 1.0 million tonnes/annum production capacity	<1.0 million tonnes/annum production capacity. All Stand alone grinding units	General Condition shall apply
<b>4</b>				
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
4(a)	Petroleum refining industry	All projects	-	-
4(b)	Coke oven plants	≥2,50,000 tonnes/annum	<2,50,000 & ≥25,000 tonnes/annum	<sup>v</sup> “General Condition shall apply.”
4(c )	Asbestos milling and asbestos based products	All projects	-	-

I; II; III (i), (ii); IV (a), (b); V (i), (ii), (iii)(a), (b), (c), (iv), (v), (vi) (a), (b), (vii), (viii) (a), (b), (ix), (x), (xi), (xii) (a), (b), (xiii), (xiv) (a), (b), (xv) (a), (b), (xvi) (a), (b), (xvii); VI (a), (b); VII & VIII of the Notification, S.O. 3067(E) dated 01.12.2009 of the Ministry of Environment and Forests, (Published in the Gazette of India, Extraordinary, Part-II, and Section 3, Sub-section (ii), No. 2002] New Delhi, Tuesday, November 1, 2009; an amendment to EC notification S.O.1533(E) dated 14.09.2006

(1)	(2)	(3)	(4)	(5)
4(d)	Chlor-alkali industry	≥300 TPD production Capacity or a unit located out side the notified industrial area/ estate	<sup>v</sup> “(i) All projects irrespective of the size, if located in a Notified Industrial Area/ Estate. (ii) <300 tonnes per day (TPD) and located outside a Notified Industrial Area/ Estate.”	<sup>v</sup> “General as well as specific condition shall apply. No new Mercury Cell based plants will be permitted and existing units converting to membrane cell technology are exempted from this notification.”
4(e)	Soda ash Industry	All projects	-	-
4(f)	Leather/skin/hide processing industry	New projects outside the industrial area or expansion of existing units out side the industrial area	All new or expansion of projects located within a notified industrial area/ estate	<sup>v</sup> “General as well as specific condition shall apply.”
5		<b>Manufacturing / Fabrication</b>		
5(a)	Chemical fertilizers	<sup>v</sup> “All projects except Single Super Phosphate.”	<sup>v</sup> “Single Super Phosphate.”	-
5(b)	Pesticides industry and pesticide specific intermediates (excluding formulations)	All units producing technical grade pesticides	-	-
5(c)	Petro-chemical complexes (industries based on processing of petroleum fractions & natural gas and/or reforming to aromatics)	All projects -	-	-
5(d)	Manmade fibers manufacturing	Rayon	Others	General Condition shall apply
5(e)	Petrochemical based processing (processes other than cracking & reformation and not covered under the complexes)	Located out side the notified industrial area/ estate -	Located in a notified industrial area/ estate	<sup>v</sup> “General as well as specific condition shall apply.”

I; II; III (i), (ii); IV (a), (b); V (i), (ii), (iii)(a), (b), (c), (iv), (v), (vi) (a), (b), (vii), (viii) (a), (b), (ix), (x), (xi), (xii) (a), (b), (xiii), (xiv) (a), (b), (xv) (a), (b), (xvi) (a), (b), (xvii); VI (a), (b); VII & VIII of the Notification, S.O. 3067(E) dated 01.12.2009 of the Ministry of Environment and Forests, (Published in the Gazette of India, Extraordinary, Part-II, and Section 3, Sub-section (ii), No. 2002] New Delhi, Tuesday, November 1, 2009; an amendment to EC notification S.O.1533(E) dated 14.09.2006

(1)	(2)	(3)	(4)	(5)
5(f)	Synthetic organic chemicals industry (dyes & dye intermediates; bulk drugs and intermediates excluding drug formulations; synthetic rubbers; basic organic chemicals, other synthetic organic chemicals and chemical intermediates)	Located out side the notified industrial area/ estate	Located in a notified industrial area/ estate	<sup>v</sup> “General as well as specific condition shall apply.”
5(g)	Distilleries	(i)All Molasses based distilleries (ii) All Cane juice/ non-molasses based distilleries ≥30 KLD	All Cane juice / non-molasses based distilleries – <30 KLD	General Condition shall apply
5(h)	Integrated paint industry	-	All projects	General Condition shall apply
5(i)	Pulp & paper industry excluding manufacturing of paper from waste paper and manufacture of paper from ready pulp with out bleaching	Pulp manufacturing and Pulp& Paper manufacturing industry	Paper manufacturing industry without pulp manufacturing	General Condition shall apply
5(j)	Sugar Industry	-	≥ 5000 tcd cane crushing capacity	General Condition shall apply
5(k)	<sup>v</sup> Omitted			
6	<b>Service Sectors</b>			
6(a)	Oil & gas transportation pipe line (crude and refinery/ petrochemical products), passing through national parks / sanctuaries /coral reefs / ecologically sensitive areas including LNG Terminal	All projects		-

I; II; III (i), (ii); IV (a), (b); V (i), (ii), (iii)(a), (b), (c), (iv), (v), (vi) (a), (b), (vii), (viii) (a), (b), (ix), (x), (xi), (xii) (a), (b) , (xiii), (xiv) (a), (b), (xv) (a), (b), (xvi) (a), (b), (xvii); VI (a), (b); VII & VIII of the Notification, S.O. 3067(E) dated 01.12.2009 of the Ministry of Environment and Forests, (Published in the Gazette of India, Extraordinary, Part-II, and Section 3, Sub-section (ii), No. 2002] New Delhi, Tuesday, November 1, 2009; an amendment to EC notification S.O.1533(E) dated 14.09.2006

(1)	(2)	(3)	(4)	(5)
6(b)	Isolated storage & handling of hazardous chemicals (As per threshold planning quantity indicated in column 3 of schedule 2 & 3 of MSIHC Rules 1989 amended 2000)	-	All projects	General Condition shall apply
7		<b>Physical Infrastructure including Environmental Services</b>		
7(a)	Air ports	<sup>v</sup> "All projects including airstrips, which are for commercial use."	-	<sup>v</sup> "Note: Air strips, which do not involve bunkering/ refueling facility and or Air Traffic Control, are exempted."
7(b)	All ship breaking yards including ship breaking units	All projects	-	-
7©	Industrial estates/ parks/ complexes/ areas, export processing Zones (EPZs), Special Economic Zones (SEZs), Biotech Parks, Leather Complexes.	If at least one industry in the proposed industrial estate falls under the Category A, entire industrial area shall be treated as Category A, irrespective of the area.  Industrial estates with area greater than 500 ha. and housing at least one Category B industry.	Industrial estates housing at least one Category B industry and area <500 ha.  Industrial estates of area > 500 ha. and not housing any industry belonging to Category A or B.	<sup>v</sup> "Genral as well as special conditions shall apply.  Note: 1. Industrial Estate of area below 500 ha. and not housing any industry of Category 'A' or 'B' does not require clearance. 2. If the area is less than 500 ha. but contains building and construction projects > 20,000 Sq. mts. And or development area more than 50 ha it will be treated as activity listed at serial no. 8(a) or 8(b) in the Schedule, as the case may be."
7(d)	Common hazardous waste treatment, storage and disposal facilities (TSDFs)	All integrated facilities having incineration & landfill or incineration alone	All facilities having land fill only	General Condition shall apply

I; II; III (i), (ii); IV (a), (b); V (i), (ii), (iii)(a), (b), (c), (iv), (v), (vi) (a), (b), (vii), (viii) (a), (b), (ix), (x), (xi), (xii) (a), (b), (xiii), (xiv) (a), (b), (xv) (a), (b), (xvi) (a), (b), (xvii); VI (a), (b); VII & VIII of the Notification, S.O. 3067(E) dated 01.12.2009 of the Ministry of Environment and Forests, (Published in the Gazette of India, Extraordinary, Part-II, and Section 3, Sub-section (ii), No. 2002] New Delhi, Tuesday, November 1, 2009; an amendment to EC notification S.O.1533(E) dated 14.09.2006

(1)	(2)	(3)	(4)	(5)
7(e)	<sup>v</sup> “Ports, harbours, break waters, dredging.”	≥ 5 million TPA of cargo handling capacity (excluding fishing harbours)	< 5 million TPA of cargo handling capacity and/or ports/ harbours ≥10,000 TPA of fish handling capacity	<sup>v</sup> “General Condition shall apply. Note: 1. Capital dredging inside and outside the ports or harbors and channels are included; 2. Maintenance dredging is exempt provided it formed part of the original proposal for which Environment Management Plan (EMP) was prepared and environmental clearance obtained.”
7(f)	Highways	i) New National High ways; and ii) Expansion of National High ways greater than 30 KM, involving additional right of way greater than 20m involving land acquisition and passing through more than one State.	<sup>v</sup> “ i) All State Highway Project; and ii) State Highway expansion projects in hilly terrain (above 1,000 m AMSL) and or ecologically sensitive areas.”	General Condition shall apply. Note: Highways include expressways.”
7(g)	Aerial ropeways	<sup>v(xvi)(a)</sup> “(i) All projects located at altitude of 1,000 mtr. And above. (ii) All projects located in notified ecologically sensitive areas.”	<sup>v(xvi)(b)</sup> “All projects except those covered in column (3).”	General Condition shall apply
7(h)	Common Effluent Treatment Plants (CETPs)		All projects	General Condition shall apply
7(i)	Common Municipal Solid Waste Management Facility (CMSWMF)		All projects	General Condition shall apply
8		<b>Building /Construction projects/Area Development projects and Townships</b>		
8(a)	Building and Construction projects		≥20000 sq.mtrs and <1,50,000 sq.mtrs. of built-up area#	#(built up area for covered construction; in the case of facilities open to the sky, it will be the activity area)
8(b)	Townships and Area Development projects.		Covering an area ≥ 50 ha and or built up area ≥1,50,000 sq .mtrs ++	++All projects under Item 8(b) shall be appraised as Category B1

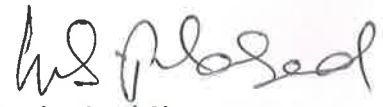
I; II; III (i), (ii); IV (a), (b); V (i), (ii), (iii)(a), (b), (c), (iv), (v), (vi) (a), (b), (vii), (viii) (a), (b), (ix), (x), (xi), (xii) (a), (b), (xiii), (xiv) (a), (b), (xv) (a), (b), (xvi) (a), (b), (xvii); VI (a), (b); VII & VIII of the Notification, S.O. 3067(E) dated 01.12.2009 of the Ministry of Environment and Forests, (Published in the Gazette of India, Extraordinary, Part-II, and Section 3, Sub-section (ii), No. 2002] New Delhi, Tuesday, November 1, 2009; an amendment to EC notification S.O.1533(E) dated 14.09.2006

**Minimum Distance of the Proposed Site from Wildlife Sanctuary  
and/or National Park, if any**

This is to Certify that our Project of Laying of Underground Optical Fiber Cable (OFC) between Garikapadu and Vinukonda in Guntur District along the Road within the existing Right of Way of the Road passing through Forest under Vinukonda Range of Guntur Division is 50 Kms. away from any Wildlife Sanctuary/National Park.

For Jio Digital Fibre Private Limited

Date: 29<sup>th</sup> October 2019  
Place: Visakhapatnam



**Authorized Signatory**

Satya Prasad Gunturu  
Sr. Manager – Regulatory-RoW  
Jio Digital Fibre Private Limited  
6<sup>th</sup> Floor, Vinayagar Trade Centre,  
Above Pantaloons Showroom,  
VIP Road, Visakhapatnam – 530 003.  
Andhra Pradesh.

NO. 10- 35 /2019-CS-III  
Government of India  
Ministry of Communications  
Department of Telecommunications  
Sanchar Bhavan, 20-Ashoka Road  
New Delhi - 110001

Dated: 06.03.2019

To

M/s Jio Digital Fibre Private Limited,  
3<sup>rd</sup> Floor, Maker Chambers IV,  
222, Nariman Point,  
Mumbai – 400021. Maharashtra

[Contact Person: K. R. Raja, Director ]

**Subject:- Registration Certificate for Infrastructure Provider Category-I (IP-I).**

Please find enclosed herewith the Registration Certificate No. 935 /2019 dated 06.03.2019 issued M/s JIO DIGITAL FIBRE PRIVATE LIMITED. [ Registered address at :- M/s Jio Digital Fibre Private Limited, Office -101, Saffron, Nr. Centre Point, Panchwati 5 Rasta, Ambawadi, Ahmedabad – 380006 Gujarat]

2. The following points should be noted for strict compliance by IP-I Provider:

I. The scope of IP-I provider is limited to establish and maintain assets such as Dark Fibres, Right of Way, Duct Space and Tower for the purpose to grant on lease/rent/sale basis only to the licensed Telecom Service Providers licensed under Section – 4 of Indian Telegraph Act, 1885, on mutually agreed terms and conditions.

II. The IP-I provider has to submit to DoT and LSA UNIT, a copy of agreement entered into with the licensed Telecom Service Providers within 15 days of signing such agreement.

III. Any breach of the terms and conditions given in the enclosed Registration Certificate will lead to cancellation of the registration without any further notice.

Encl: As above.

(RAJNANDAN KUMAR)  
UNDER SSECRETARY (CS-III)

Copy to:-  
Sr. DDG (LSA), Mumbai, Maharashtra,  
Telecom Enforcement, Resource & Monitoring Cell,  
5<sup>th</sup> Floor, Technical Wing, Saki Vihar, Telephone Exchange,  
Andheri(East), Mumbai- 400072

(राजनन्दन कुमार)  
(RAJNANDAN KUMAR)  
अवर सचिव  
Under Secretary  
दूरसंचार विभाग, भारत सरकार  
Deptt. of Telecom, Govt. of India  
नई दिल्ली, New Delhi



**No. 10- 35 /2019-CS-III**  
**Government of India**  
**Ministry of Communications**  
**Department of Telecommunications**  
**Sanchar Bhavan, 20, Ashoka Road**  
**New Delhi-110001**

**Registration Certificate No.: 935 /2019**

**Dated: 06.03.2019**

**Registration Certificate For Infrastructure Provider Category-I (IP-I)**

This is to certify that **M/s JIO DIGITAL FIBRE PRIVATE LIMITED** with registered office at **office -101, Saffron, Nr. Centre Point, Panchwati 5 Rasta, Ambawadi, Ahmedabad – 380006 Gujarat** is registered as Infrastructure Provider Category I (IP-I) to establish and maintain the assets such as Dark Fibres, Right of Way, Duct Space and Tower for the purpose to grant on lease/rent/sale basis to the licensees of Telecom Services licensed under Section 4 of Indian Telegraph Act, 1885 on mutually agreed terms and conditions.

2. In no case the company shall work and operate or provide telegraph service including end to end bandwidth as defined in Indian Telegraph Act, 1885 either to any service provider or any other customer.

3. The company shall submit a copy of an Agreement entered into with the telecom service providers within 15 days of signing of such Agreement.

4. The company shall provide the said infrastructure in a non-discriminatory manner.

5. In the event of any question, dispute or difference arising under this Registration, or in connection thereof, except as to the matter, the decision of which is specifically provided elsewhere under this Registration, the same shall be referred to the sole Arbitrator appointed and nominated by the Director General Telecommunications or by whatever designation Director General Telecom may be called, hereinafter called the “ARBITRAL TRIBUNAL”.

5.1 This Registration Certificate and any dispute thereof shall be governed by the substantive provisions of Indian law.

5.2 The venue of Arbitration shall be New Delhi or as may be fixed by the ARBITRAL TRIBUNAL anywhere in India.

5.3 The arbitration proceedings shall be conducted in accordance with the provisions of the Indian Arbitration and Conciliation Act, 1996 and rules framed there under or any modifications or re-enactment thereof made from time to time.

(राजमन्दन कुमार)  
(RAJNANDAN KUMAR)  
अवर सचिव  
Under Secretary  
संचार विभाग, भारत सरकार  
Dept. of Telecom, Govt. of India  
नई दिल्ली, New Delhi

R/NK  
06/03/2019



6. The Registered company can provide the infrastructure as stated above to any licensee of Telegraph services Licensed under section 4 of the Indian Telegraph Act 1885. The company shall, in no case, grant in any manner the infrastructure to any erstwhile Licensee whose licence is either terminated or suspended or not in operation at given point of time. In the event of any infrastructure allowed before hand, then the Registered company shall be obliged to withdraw the grant of infrastructure and to disconnect or sever connectivity immediately without loss of time and further, upon receipt of any reference from the Licensor in this regard, disconnection shall be made effective within an hour of receipt of such reference. On the question of disconnectivity the decision of the Director General Telecom shall be final.

7. The Registered company shall provide necessary facilities depending upon the specific situation at the relevant time to the Government to counteract espionage, subversive act, sabotage or any other unlawful activity.

7.1 The Registered company shall make available on demand to the agencies authorized by the Government of India, full access to the network for technical scrutiny and for inspection which can be visual inspection or any operational inspection.

7.2 All foreign personnel likely to be deployed by the Registered company for installation, operation and maintenance of the Registered company network shall be security cleared by the Government of India prior to their deployment. The security clearance will be obtained from the Ministry of Home Affairs, Government of India, who will follow standard norms in the matter.

7.3 The Registered company shall ensure protection of privacy of communication and ensure that unauthorized interception of messages does not take place.

7.4 The Government shall have the right to take over the equipment and networks of the Registered company or revoke/terminate/suspend the Registration of the company either in part or in whole as per directions if any, issued in the public interest by the Government in case of emergency or war or low intensity conflict or any other eventuality. Provided any specific orders or direction from the Government issued under such conditions shall be applicable to the Registered company and shall be strictly complied with. Further, the Government reserves the right to keep any area out of the operation zone of the service if implications of security so require.

7.5 Government reserves the right to modify these conditions or incorporate new conditions considered necessary in the interest of national security and public interest.

7.6 The Registered company will ensure that the Telecommunication installation carried out by it should not become a safety hazard and is or in contravention of any statute, rule or regulation and public policy.

7.7 In case it is decided to grant licence under section 4 of Indian Telegraph Act, 1885 to Infrastructure Provider Category-I (IP-I) instead of registration, at a later date, the said registration shall stand cancelled after the prescribed period as decided by the competent

authority and the Infrastructure Provider (IP-I) shall have to apply for grant of specified licence/authorisation at that point of time as per terms and conditions applicable for such license/authorization.

8. Any breach of the above terms will lead to cancellation of the registration without any further notice.

*R. Kumar*  
*06/03/2019*  
(RAJNANDAN KUMAR)  
UNDER SSECRETARY (CS-III)

(राजनन्दन कुमार)  
(RAJNANDAN KUMAR)  
अवर सचिव  
Under Secretary  
दूरसंचार विभाग, भारत सरकार  
Deptt. of Telecom, Govt. of India  
नई दिल्ली / New Delhi

To

M/s Jio Digital Fibre Private Limited,  
Office -101, Saffron, Nr. Centre Point,  
Panchwati 5 Rasta, Ambawadi,  
Ahmedabad – 380006 Gujarat

JDFPL/AP/ROW/NLD/APFD-GUNTUR/2019-20/010

Date: 03-05-2019

To,  
The Principal Chief Conservator of Forests,  
(Head of Forest Forces)  
Aranya Bhavan, K.M. Munshi Road,  
Nagarampalem, Guntur - 522 004  
Andhra Pradesh.

Dear Sir,

**Sub:** Intimation regarding Order of Hon'ble National Company Law Tribunal, approving the Composite Scheme of Arrangement among Reliance Jio Infocomm Ltd (RJIL), Jio Digital Fibre Private Limited (JDFPL), Reliance Jio Infratel Private Limited (RJIL), (Scheme) demerging the Optic Fibre Cable Undertaking to JDFPL

**Ref:** Order of Hon'ble National Company Law Tribunal (NCLT), Ahmedabad Bench dated 20 March 2019 in CP (CAA) No.13/NCLT/AHM/2019 IN, CP(CAA) No.10/NCLT/AHM/2019 (Order).

1. This is with reference to the above referred Order of Hon'ble NCLT approving the Scheme. As per the Order, with effect from the close of business hours of 31<sup>st</sup> March 2019, (Effective Date) RJIL has demerged the Optic Fibre Cable Undertaking to JDFPL
2. In accordance with the Scheme approved by the Order, we humbly request your good selves to make necessary changes in the records of this Hon'ble authority, to substitute the name of "Reliance Jio Infocomm Ltd" with "Jio Digital Fibre Pvt Ltd" in respect of all Right of Way (RoW) permissions 'granted' and or 'applied for', and 'pending for grant of approvals' as the case may be, before the Hon'ble authority for laying Ducts /OFC.
3. In furtherance of the above, going forward from the date of receipt of this letter, your good selves are requested to:
  - (i) issue all future demand notes towards any recurring payments,
  - (ii) issue demand for submission and renewal of Bank Guarantees,
  - (iii) permit submission and refund of any new security deposit
 in connection with any pending applications submitted by RJIL, for laying of OFC, in favor of / by 'Jio Digital Fibre Pvt Ltd', and all correspondence in this regard may be issued in the following address

We request, you to kindly transfer all of the security deposit(s), deposited by RJIL in connection with the laying of OFC, from time to time, in the name of Jio Digital Fibre Pvt Ltd.

We humbly request you to acknowledge receipt, take the letter on record and make necessary changes in the records, documents of this Hon'ble authority, as prayed for and do the needful.

We look forward for your continuous support and cooperation.

Thanking you,

For Reliance Jio Infocomm Ltd

Name: Doraiah Yandapalli

For Jio Digital Fibre Private Limited

Name: Doraiah Yandapalli

Encl: As above

Jio Digital Fibre Private Limited CIN U64200GJ2018PTC105652

Registered Office: Office - 101, Saffron, Nr. Centre Point, Panchwati S Rasta, Ambawadi, Ahmedabad-380 006, Gujarat, India

Local office: Address: 6<sup>th</sup> Floor, Vinayagar Trade Centre, VIP Road, Visakhapatnam - 530 003, A.P., Tel: 0891-3572471



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**BEFORE THE ADJUDICATING AUTHORITY  
NATIONAL COMPANY LAW TRIBUNAL  
AHMEDABAD BENCH  
AHMEDABAD**

**CP(CAA) No. 13/NCLT/AHM/2019 IN  
CA(CAA) No. 10/NCLT/AHM/2019**

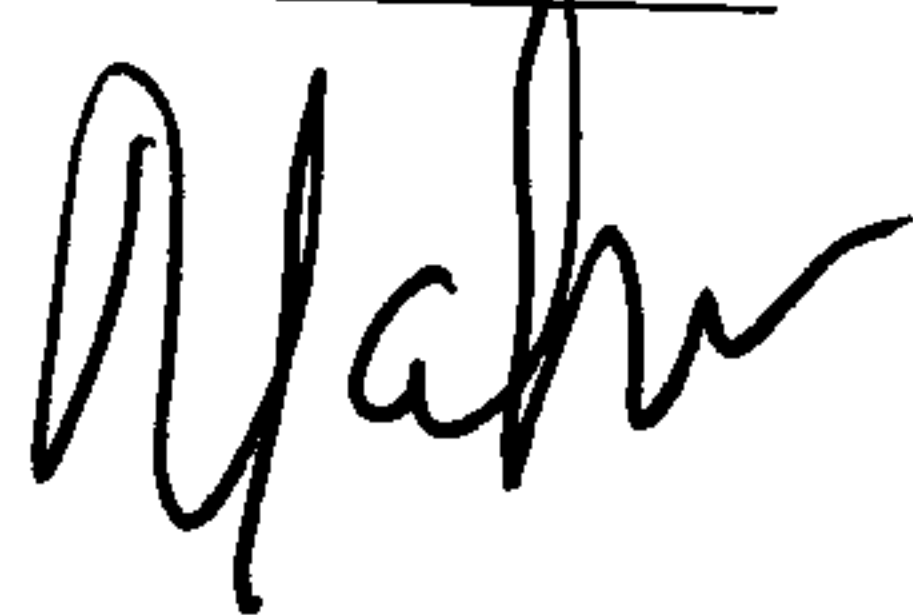
**Coram: Hon'ble Ms. MANORAMA KUMARI, MEMBER JUDICIAL**

**ATTENDANCE-CUM-ORDER SHEET OF THE HEARING OF AHMEDABAD  
BENCH OF THE NATIONAL COMPANY LAW TRIBUNAL ON 20.03.2019**

Name of the Company: Reliance Jio Infocomm Ltd.  
Jio Digital Fibre Pvt. Ltd.  
Reliance Jio Infratel Pvt. Ltd.

Section of the Companies Act: Section 230-232 of the Companies Act, 2013

<u>S.NO.</u>	<u>NAME (CAPITAL LETTERS)</u>	<u>DESIGNATION</u>	<u>REPRESENTATION</u>	<u>SIGNATURE</u>
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1.	RAVI PAKHWA	ADV	PEL	
2.	ilb Thakkar and Pakhwa			

**ORDER**

The petitioner is represented through their respective Learned Counsel(s).

The Order is pronounced in the open court, vide separate sheet

  
**MANORAMA KUMARI  
MEMBER JUDICIAL**

Dated this the 20th day of March, 2019.



JDFPL/AP/ROW/NLD/APFD-GUNTUR/2019-20/010

Date: 03-05-2019

To,  
The Principal Chief Conservator of Forests,  
(Head of Forest Forces)  
Aranya Bhavan, K.M. Munshi Road,  
Nagarampalem, Guntur - 522 004  
Andhra Pradesh.

Dear Sir,

**Sub:** Intimation regarding Order of Hon'ble National Company Law Tribunal, approving the Composite Scheme of Arrangement among Reliance Jio Infocomm Ltd (RJIL), Jio Digital Fibre Private Limited (JDFPL), Reliance Jio Infratel Private Limited (RJIL), (Scheme) demerging the Optic Fibre Cable Undertaking to JDFPL

**Ref:** Order of Hon'ble National Company Law Tribunal (NCLT), Ahmedabad Bench dated 20 March 2019 in CP (CAA) No.13/NCLT/AHM/2019 IN, CP(CAA) No.10/NCLT/AHM/2019 (Order).

1. This is with reference to the above referred Order of Hon'ble NCLT approving the Scheme. As per the Order, with effect from the close of business hours of 31<sup>st</sup> March 2019, (Effective Date) RJIL has demerged the Optic Fibre Cable Undertaking to JDFPL.
2. In accordance with the Scheme approved by the Order, we humbly request your good selves to make necessary changes in the records of this Hon'ble authority, to substitute the name of "Reliance Jio Infocomm Ltd" with "Jio Digital Fibre Pvt Ltd" in respect of all Right of Way (RoW) permissions 'granted' and or 'applied for', and 'pending for grant of approvals' as the case may be, before the Hon'ble authority for laying Ducts /OFC.
3. In furtherance of the above, going forward from the date of receipt of this letter, your good selves are requested to:
  - (i) issue all future demand notes towards any recurring payments,
  - (ii) issue demand for submission and renewal of Bank Guarantees,
  - (iii) permit submission and refund of any new security deposit
 in connection with any pending applications submitted by RJIL, for laying of OFC, in favor of / by 'Jio Digital Fibre Pvt Ltd', and all correspondence in this regard may be issued in the following address

We request, you to kindly transfer all of the security deposit(s), deposited by RJIL in connection with the laying of OFC, from time to time, in the name of Jio Digital Fibre Pvt Ltd.

We humbly request you to acknowledge receipt, take the letter on record and make necessary changes in the records, documents of this Hon'ble authority, as prayed for and do the needful.

We look forward for your continuous support and cooperation.

Thanking you,

For Reliance Jio Infocomm Ltd

Name: Doraiah Yandapalli

For Jio Digital Fibre Private Limited

Name: Doraiah Yandapalli

Encl: As above

Jio Digital Fibre Private Limited CIN:U64200GJ2018PTC105652

Registered Office: Office - 101, Saffron, Nr. Centre Point, Panchwati S Rasta, Ambawadi, Ahmedabad-380 006, Gujarat, India

Local office: Address: 6<sup>th</sup> Floor, Vinayagar Trade Centre, VIP Road, Visakhapatnam - 530 003, A.P., Tel: 0891-3572471

CP(CAA) No. 13/NCLT/AHM/2019  
in  
CA (CAA) No. 10/NCLT/AHM/2019

**NATIONAL COMPANY LAW TRIBUNAL  
AHMEDABAD BENCH**

CP(CAA) No. 13/NCLT/AHM/2019  
in  
CA (CAA) No. 10/NCLT/AHM/2019

**In the matter of:**

Reliance Jio Infocomm Limited  
A Company incorporated under the  
Provisions of the Companies Act, 1956,  
Having its registered office at  
101, Saffron, Nr. Centre Point,  
Panchwati 5 Rasta,  
Ambawadi,  
Ahmedabad-380006  
Gujarat

Demerged/Transferor Company  
Petitioner Company No. 1

Jio Digital Fibre Private Limited  
A Company incorporated under the  
Provisions of the Companies Act, 2013,  
Having its registered office at  
101, Saffron, Nr. Centre Point,  
Panchwati 5 Rasta,  
Ambawadi,  
Ahmedabad-380006  
Gujarat

Resulting Company  
Petitioner Company No. 2

Reliance Jio Infratel Private Limited  
A Company incorporated under the  
Provisions of the Companies Act, 1956,  
Having its registered office at  
101, Saffron, Nr. Centre Point,  
Panchwati 5 Rasta,  
Ambawadi,  
Ahmedabad-380006  
Gujarat

Transferee Company  
Petitioner Company No. 3

**Order delivered on 20<sup>th</sup> March, 2019**

**Coram: Hon'ble Ms. Manorama Kumari, Member (J)**

**Appearance:** Sr. Advocate Mr. Saurabh Soparkar with Mr. Mehul Shah and Mr. Ravi Pahwa i/b Thakkar & Pahwa is present for the applicants

**Final Order**

*Chakraborty*



1. The instant joint petition under sections 230-232 of the Companies Act, 2013 is filed, seeking sanction of the Composite Scheme of Arrangement amongst Reliance Jio Infocomm Limited and Jio Digital Fibre Private Limited and Reliance Jio Infratel Private Limited and their respective shareholders and creditors ("Composite Scheme of Arrangement").
2. The Petitioner Companies filed Company Application being CA (CAA) No. 10/NCLT/AHM/2019 before this Tribunal seeking dispensation of the meeting of Equity Shareholders of the Petitioner Company No.2 and the Petitioner Company No.3 while seeking directions to convene and hold meetings of Secured Creditors (including Secured Debenture holders), Unsecured Creditors (including Unsecured Debenture holders), Preference Shareholders and Equity Shareholders of the Petitioner Company No.1.
3. By an order dated 11.1.2019 made in CA (CAA) No. 10/NCLT/AHM/2019, this Tribunal ordered dispensation of the meeting of the Equity Shareholders of the Petitioner Company No.2 and the Petitioner Company No.3, while directing holding and convening the meetings of the Secured Creditors (including Secured Debenture holders), Unsecured Creditors (including Unsecured Debenture holders), Preference Shareholders and Equity Shareholders of the Petitioner Company No.1. This Tribunal also directed issuance of notices to Regional Director, North Western Region, Registrar of Companies, concerned Income Tax Authority (in case of all the Petitioner Companies), Securities and Exchange Board of India, BSE Limited



and National Stock Exchange of India Limited (in the case of Petitioner Company No.1) stating that the representation, if any, to be made by them, be made within a period of 30 days from the date of receipt of such notice. This Tribunal also directed publication of notice about convening and holding of the meetings in "Indian Express" in English language having all India circulation and "Divya Bhaskar" in Gujarati language, having circulation in Ahmedabad.

4. Pursuant to the order dated 11.1.2019, the Petitioner Companies sent notices to the aforesaid statutory authorities and submitted affidavit dated 31<sup>st</sup> January, 2019 confirming the said compliances.
5. Pursuant to the order dated 11.1.2019, the Petitioner Company No.1 also published notice about convening and holding of the meetings in "Indian Express" in English language having all India circulation and "Divya Bhaskar" in Gujarati language, having circulation in Ahmedabad and submitted affidavit dated 31<sup>st</sup> January, 2019 confirming the said compliances.
6. Subsequent to the order dated 11.1.2019, the Petitioner Companies amended the Composite Scheme of Arrangement such that the Resulting Company and the Transferee Company shall provide an option to the shareholders of the Demerged Company and to the Transferor Company, at their discretion, to receive a part of the consideration in the form of preference shares, for the demerger of Demerged Undertaking (as defined in the Composite Scheme of Arrangement) and transfer of the Transferred Undertaking (as defined in the Composite Scheme of Arrangement) respectively. The aggregate consideration envisaged under the Composite Scheme of Arrangement, does not undergo any change





pursuant to the aforesaid amendment. A notice of this modification was published in "Indian Express" in English language having all India circulation and "Divya Bhaskar" in Gujarati language, having circulation in Ahmedabad on 13.2.2019.

7. The meetings of Secured Creditors (including Secured Debenture holders), Unsecured Creditors (including Unsecured Debenture holders), Preference Shareholders and Equity Shareholders of the Petitioner Company No.1 were duly convened and held on 18.2.2019. In the aforesaid meetings, the Chairperson informed the Secured Creditors (including Secured Debenture holders), Unsecured Creditors (including Unsecured Debenture holders), Preference Shareholders and Equity Shareholders of the Petitioner Company No.1 that subsequent to the order dated 11.1.2019, the Petitioner Companies amended the Composite Scheme of Arrangement, as stated hereinabove. The Chairperson of the Meetings filed respective reports in the form of an affidavit dated 23<sup>rd</sup> February, 2019.
8. As per the Chairperson's Report of the meeting of the Secured Creditors (including Secured Debenture holders) of the Petitioner Company No.1, 221 Secured Creditors (including Secured Debenture holders) either in person or through proxy (having value of debt of Rs. 14094,83,33,300/- attended the meeting and the Secured Creditors (including Secured Debenture holders) having value of debt of Rs.14064,83,33,300/- voted in favour of sanctioning the Composite Scheme of Arrangement.
9. As per the Chairperson's Report of the meeting of the Unsecured Creditors (including Unsecured Debenture holders) of the Petitioner Company No.1, 429 Unsecured

*Chakraborty*

Creditors (including Unsecured Debenture holders) either in person or through proxy (having value of debt of Rs. 94109,85,75,725/- attended the meeting and the Unsecured Creditors (including Unsecured Debenture holders) having value of debt of Rs. 94034,85,75,725/- voted in favour of sanctioning the Composite Scheme of Arrangement.

10. As per the Chairperson's Report of the meeting of the Preference Shareholders of Petitioner Company No.1, 2 Preference Shareholders (representing 100% of total Preference Share Capital of the Petitioner Company No.1) attended the meeting and both the Preference Shareholders voted in favor of the sanctioning of the Composite Scheme of Arrangement.
11. As per the Chairperson's Report of the meeting of the Equity Shareholders of the Petitioner Company No.1, 7 Equity Shareholders (representing 99.827% of total Equity Share Capital of the Petitioner Company No.1) attended the meeting and all the 7 Equity Shareholders voted in favor of the sanctioning of the Composite Scheme of Arrangement.
12. Pursuant to the order dated 11.1.2019, Regional Director, North Western Region, made a representation vide letter dated 13.3.2019 making certain observations.
  - 12.1 The first observation relates to non-convertible debentures of the Applicant Company No. 1.
  - 12.2 The second observation relates to placing on record the relevant facts regarding clause 4.2 of the Composite Scheme of Arrangement.
  - 12.3 The third observation relates to modification of the Composite Scheme of Arrangement.
  - 12.4 The fourth observation relates to approvals to be taken from the concerned Regulatory Authorities.



- 12.5 The fifth observation is regarding sufficiency of authorized share capital to issue and allot new equity shares of the Transferee Company to the shareholders of the Demerged/ Transferor Company upon sanction of the Composite Scheme of Arrangement.
- 12.6 The sixth observation relates to compliance with the provisions of Section 2(19AA) of the Income-Tax Act, 1961.
- 12.7 The seventh observation relates to disclosure of list of assets and liabilities which are proposed to be demerged and transferred pursuant to the Composite Scheme of Arrangement.
- 12.8 The eighth observation relates to legal expenses to be paid to the Regional Director.
- 12.9 The ninth observation relates to representation received by Regional Director from the office of Registrar of Companies, Ahmedabad which contain three observations.
13. In response to the representation dated 13.3.2019, the Petitioner Companies filed an affidavit dated 15.3.2019 giving replies to the observations of the Regional Director.
- 13.1 With regard to first observation, it is submitted that the non-convertible debentures of the Petitioner Company No. 1 are listed on BSE Limited and the National Stock Exchange of India Limited. Regulation 59 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 prescribe prior approval of the stock exchanges where the non-convertible debentures are listed for any material modification in the structure of the aforesaid debentures in terms of coupon, conversion, redemption, or otherwise. It is further submitted that as there is no change in the structure of the non-convertible debentures in terms of coupon, conversion,





redemption, or otherwise pursuant to the Composite Scheme of Arrangement, no prior approval is necessary.

13.2 With regard to second observation, it is submitted that the amount of Preference Share Capital and the corresponding securities premium apportioned to Loan 1, Loan 2 and Loan 3 (as defined in the Composite Scheme of Arrangement) are based on expenditure incurred in respect of the optic fibre cable undertaking, tower infrastructure undertaking and other businesses of the Petitioner Company No.1.

13.3 With regard to third observation, it is submitted that the Petitioner Companies modified the composite scheme of arrangement to the effect that the Resulting Company and the Transferee Company shall provide an option to the shareholders of the Demerged Company and to the Transferor Company, at their discretion, to receive a part of the consideration in the form of preference shares, for the demerger of the Demerged Undertaking and transfer of the Transferred Undertaking respectively. It is further submitted that the aggregate consideration envisaged under the Composite Scheme of Arrangement does not undergo any change pursuant to the aforesaid amendment. It is further submitted that a notice of this modification was published in Indian Express, all editions in English and a Gujarati translation thereof in Divya Bhaskar on 13.02.2019. The modifications were also explained by the Chairperson of the respective meetings of the Secured Creditors (including Secured Debenture holders), Unsecured Creditors (including Unsecured Debenture holders), Preference Shareholders and Equity Shareholders of the Petitioner Company No.1 at their meetings convened and held for approving the Composite Scheme of Arrangement. In the said meetings, the Composite Scheme of Arrangement, as amended, was approved by



the requisite majority of the Secured Creditors (including Secured Debenture holders), Unsecured Creditors (including Secured Debenture holders), Preference Shareholders and Equity Shareholders of the Petitioner Company No.1.

- 13.4 With regard to fourth observation, it is submitted that the approvals and permissions, as may be necessary for carrying on the activities of the Petitioner Companies shall be applied for and obtained by following necessary procedures in accordance with applicable law.
- 13.5 With regard to fifth observation, it is submitted that Petitioner Company No.2 and Petitioner Company No.3, shall reclassify/ increase the authorized share capital to the extent required and also undertake to make due compliances for the said purpose.
- 13.6 With regard to sixth observation, it is submitted that Composite Scheme of Arrangement is a composite Scheme and that the Petitioner Companies shall comply with the provisions of Section 2(19AA) of the Income-tax Act, 1961, to the extent applicable.
- 13.7 With regard to seventh observation, it is submitted that the Petitioner Company No.1 shall submit the list of assets pertaining to the Demerged Undertaking and the Transferred Undertaking with the registry to be annexed as part of the order sanctioning this Composite Scheme of Arrangement. Since the Appointed Date is a prospective date, the Petitioner Company No.1 shall identify all the liabilities of the Demerged Undertaking and the Transferred Undertaking as on the Appointed Date and the same shall also be duly transferred along with the respective undertakings.
- 13.8 With regard to eighth observation, it is submitted that the Petitioner Companies shall pay the requisite legal fees/ cost to the Central Government as may be directed by this Tribunal.



13.9 With regard to the ninth observation which is in relation to representation of Registrar of Companies, it is submitted that the Petitioner Company No.1 has submitted letter dated 08.02.2019 with the office of the Regional Director and the Registrar of Companies, for reply to letter dated 17.12.2018 of Birbhum Highway Division-II, stating that the Composite Scheme of Arrangement will not impact the dues, if any, of the Birbhum Highway Division-II. A copy of the letter dated 08.02.2019 of the Petitioner Company No.1 is placed on record. As regards the second observation is concerned, the Petitioner Company No.1 has submitted letter dated 05.03.2019 with the office of the Regional Director and the Registrar of Companies, for reply to letter dated 29.11.2018 of Municipal Commissioner, Thane Municipal Corporation, clarifying that there is no proposal of merger between the Petitioner Company No.1 and Reliance Communications Limited. So far as the third observation is concerned, it is stated that the Petitioner Company No.1 has submitted a letter dated 07.02.2019 with the office of the Registrar of Companies clarifying the issues and that there is no further observation received from the office of Registrar of Companies.

There are no other observations made by the Regional Director and the Registrar of Companies.

14. Pursuant to the order dated 11.1.2019, concerned Income Tax Department sent two representations dated 14.2.2019 and 6.3.2019 making certain observations.
15. In response to the representations of concerned Income Tax Department, the Petitioner Companies have filed affidavit dated 15.3.2019 with this Tribunal. This Tribunal perused the representations of the Income Tax





Department and the affidavit filed by the Petitioner Companies in response thereto. This Tribunal notes that though in its initial report, the IT Department had some reservations in the Scheme, later on, after receipt of clarifications from the Petitioner Companies, the IT Department, in its last report, has raised only two issues viz. valuation of the assets under slump sale/ demerger and cancellation of preference shares. In so far as the first issue is concerned, it is understood by the Petitioner Companies that "the IT Department reserves the right to examine any aspect of any tax payable in respect of proposed slump sale and issue of shares, etc." On the second issue, IT Department has merely referred to tax implication on conversion of preference shares into loan. However, having said that, ultimately the report makes the following submissions: -

*"9. The Income Tax Department will be free to examine the aspect of any tax payable as a result of the Scheme and in case it is found that the Scheme of Arrangement ultimately results in tax avoidance or is not in accordance to the demerger provisions of the Income Tax Act, then the Department will be at liberty to initiate appropriate course of action as per law.*

*10. It is further requested that the rights of the Income Tax Department should remain intact to take out appropriate proceedings regarding rising of any tax demand against the demerged company at any future date and these rights should not be adversely affected in view of sanction of the Scheme.*

*11. It is reiterated that any sanction to the Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013 should not adversely impact the rights of the Income Tax Department for any past, present or future proceedings. The department should be at liberty to take appropriate action as per law in case of an event of any tax-avoidance or violation of Income Tax Law or any other similar issue."*

*Abhinav*

In response to this, the Petitioner Companies have affirmed that the sanctioning of the Composite Scheme of Arrangement will not adversely impact the rights of the Income Tax Department for any past, present or future proceedings as per law in relation to the Petitioner Companies.

No representations have been received from any other statutory authorities.

16. The Petitioner Companies filed the petition being CP(CAA) No. 13/NCLT/AHM/2019 before this Tribunal seeking sanction of the Composite Scheme of Arrangement.
17. This Tribunal, vide an order dated 28.2.2019 admitted the aforesaid petition and directed issuance of notices to Regional Director, North Western Region, Registrar of Companies, concerned Income Tax Authority (in case of all the Companies) and the Securities and Exchange Board of India (in case of Petitioner Company No.1) informing the date of hearing. The Tribunal also directed publication of notice of hearing of the petition in the "Indian Express" in English language having all India circulation and "Divya Bhaskar" in Gujarati language, having circulation in Ahmedabad not less than 10 days before the date fixed for hearing, calling for objections, if any, on or before the date of hearing.
18. Pursuant to the order dated 28.2.2019 passed by this Bench, the Petitioner Companies published the notice of hearing of the petition in "Indian Express" in English having all India circulation and "Divya Bhaskar" in Gujarati language having circulation in Ahmedabad on 2.3.2019. The notice in respect of hearing of the petition was served upon the Regional Director, North Western





Region, Registrar of Companies, concerned Income Tax Authority (in case of all Petitioner Companies) and Securities and Exchange Board of India (in case of Petitioner Company No.1) on 7.3.2019 and 8.3.2019. Affidavits to that effect have also been filed on behalf of the Petitioner Companies.

19. Pursuant to the order dated 28.2.2019 and issuance of notices to the aforesaid statutory authorities and publication of the notice, no representation has been received.
20. Heard learned Senior Advocate, Mr. Saurabh Soparkar with Mr. Ravi Pahwa, for M/s. Thakkar & Pahwa, Advocates, for the Petitioner Companies and gone through the observations/ comments of Regional Director referred to in Para 12 above and the replies of the Petitioner Companies in Para 13 above.
21. In so far as the observations of Income Tax Department made in Para 15 are concerned, considering the response of the Petitioner Companies, it is hereby made it clear that the Income Tax Department will be free to examine the aspect of any tax payable as a result of the sanction of the Scheme and in case it is found that the Scheme of Arrangement ultimately results in tax avoidance or is not in accordance with the demerger provisions of the Income Tax Act, then the IT Department will be at liberty to initiate appropriate course of action as per law. It is further clarified that any sanction to the Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013 shall not adversely impact the rights of the Income Tax Department for any past, present or future proceedings. The department shall be at liberty to take appropriate



action as per law in case of an event of any tax-avoidance or violation of Income Tax Law or any other similar issue.

22. Considering the entire facts and circumstances of the case and on perusal of the Composite Scheme of Arrangement and the documents placed on record, it appears that the requirements of the provisions of Sections 230 and 232 of the Companies Act, 2013 are satisfied.
23. In the result, the petition is allowed. The Composite Scheme of Arrangement as placed at Annexure-I to CP(CAA) No. 13/NCLT/AHM/2019 is hereby sanctioned and it is declared that the same shall be binding on the Petitioner Companies namely, Reliance Jio Infocomm Limited and Jio Digital Fibre Private Limited and Reliance Jio Infratel Private Limited, their shareholders, creditors and all concerned under the Composite Scheme of Arrangement.
24. However, the sanction of the Scheme, shall not be construed as an immunity from all the applicable laws, for the time being in force. Further, as mentioned in Para 15 above, the sanctioning of the Scheme will not impact the rights of the Income Tax Department for any past, present or future proceedings/liabilities.
25. The schedule of assets being transferred to the Resulting Company and the Transferee Company, respectively be and is hereby approved and is made a part of this order of the Tribunal sanctioning the Composite Scheme of Arrangement.



26. The legal fees/ expenses of the office of the Regional Director are quantified at Rs. 75,000/- in respect of all the Petitioner Companies. The said fees to the Regional Director shall be paid by Petitioner Company No. 1.
27. Filing and issuance of drawn up orders are dispensed with. All concerned authorities to act on a copy of this order along with the Composite Scheme of Arrangement duly authenticated by the Registrar of this Tribunal. The Registrar of this Tribunal shall issue the certified copy of this order along with the Composite Scheme of Arrangement immediately.
28. The Petitioner Companies are further directed to file a copy of this order along with the copy of the Composite Scheme of Arrangement with the concerned Registrar of Companies, electronically, along with INC-28 in addition to physical copy as per relevant provisions of the Companies Act, 2013.
29. This Company Petition is disposed of accordingly.



**Ms. Manorama Kumari,**  
**Member (Judicial)**

LCT