



भारतीय प्रतिभूति  
और विनिमय बोर्ड  
Securities and Exchange  
Board of India

By Speed Post A.D and E-mail

Office of Adjudicating Officer - JS  
Enquiries and Adjudication Department (EAD) – EAD 3

SEBI/HO/EAD/EAD3/JS/DJ/OW/P/2018/21449/1  
August 1, 2018

**Anubhav Footwears Pvt Ltd**  
(now known as **Ratiff Accessories Pvt Ltd**)  
G-367, Block 'G', Jaitpur Extn – II,  
South Delhi, Delhi – 110044

Sir/Madam,

**Subject:** Adjudication Proceedings in respect of Anubhav Footwears Pvt Ltd (now known as Ratiff Accessories Pvt Ltd) in the matter of Man Industries (India) Ltd: Re-attempting delivery of Show Cause Notice under Rule 4(1) of the SEBI (Procedure for Holding Inquiry and Imposing Penalties by Adjudicating Officer) Rules, 1995

This letter has context with the adjudication Proceedings instituted by SEBI in respect of Anubhav Footwears Pvt Ltd in the matter of Man Industries (India) Ltd.

In the aforesaid matter, Adjudicating Officer, Shri Jeevan Sonparote has issued a Show Cause Notice (SCN) dated April 25, 2018 to you, however, the same was undelivered to you at your stated address. Further, SCN sent through e-mail at your e-mail id [sevenseries.z@gmail.com](mailto:sevenseries.z@gmail.com) has remained unanswered.

Thus, copy of said SCN issued to you is once again being forwarded to you, with advise to reply within 14 days of receipt of the SCN.

It is to be noted that upon failure to reply to SCN within specified time, it shall be presumed that you have no reply to submit in your defence in respect of allegations against you mentioned in the SCN. In said scenario of not replying to SCN, Adjudicating Officer will be constrained to proceed with the matter ex-parte on the basis of evidence available on record in terms of sub-rule (7) of Rule (4) of the SEBI (Procedure for Holding Inquiry and Imposing Penalties by Adjudicating Officer) Rules, 1995.

This letter along with copy of SCN is sent to you through SPAD. Scanned copy of the same is being sent at your E-mail IDs viz, [sevenseries.z@gmail.com](mailto:sevenseries.z@gmail.com) and [anubhavfootwearpvtltd@indiatimes.com](mailto:anubhavfootwearpvtltd@indiatimes.com).

You are advised to address your replies to Shri Jeevan Sonparote, Adjudicating Officer.

Sincerely,

**Dinesh Joshi,**  
**AGM**

**Enclosure:** Copy of Show Cause Notice dated April 25, 2018 along with annexures (14 pages)

सुभाष : 2644 9950 / 4045 9950 (आई.वी.आर. एस.), 2644 9000 / 4045 9000 फेक्स : 2644 9019 से 2644 9022 वेब : [www.sebi.gov.in](http://www.sebi.gov.in)



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Securities and Exchange  
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By Speed Post AD and E-mail

Adjudicating Officer  
Enquiries and Adjudication Department (EAD) – EAD 8

SEBI/HO/EAD-8/JS/DJ/MAN1-Amur/OW/ P/12513/1/2018  
April 25, 2018

**Anubhav Footwears Pvt Ltd**  
(now known as **Ratiff Accessories Pvt Ltd**)  
G-367, Block 'G', Jaitpur Extn – II, Delhi – 110044

**Subject:** Adjudication Proceedings in the matter of Man Industries (India) Ltd against Anubhav Footwears Pvt Ltd: Show Cause Notice under Rule 4(1) of the SEBI (Procedure for Holding Inquiry and Imposing Penalties by Adjudicating Officer) Rules, 1995

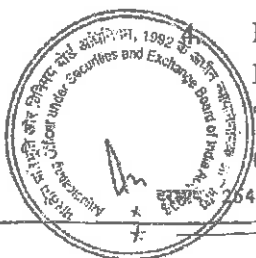
1. Securities and Exchange Board of India (hereinafter, also referred to as “SEBI”) has instituted adjudication proceedings in the matter of Man Industries (India) Ltd (hereinafter, referred to as “MIL”) inter-alia in respect of Anubhav Footwears Pvt Ltd bearing PAN: AAFC6962P, now known as Ratiff Accessories Pvt Ltd (hereinafter o referred to as “Anubhav Footwears”) for alleged violation of Section 11C (2) and (3) of SEBI Act 1992 (hereinafter, referred to as “SEBI Act”). SEBI, in terms of Section 19 read with Section 15-I of SEBI Act, 1992 and rule 3 of the SEBI (Procedure for Holding Inquiry and Imposing Penalties by Adjudicating Officer) Rules, 1995(hereinafter, referred to as “SEBI Adjudication Rules”) appointed an Adjudicating Officer to inquire into and adjudicate the alleged violation(s) stated above and if satisfied, impose liable penalty in terms of rule 5 of the said Rules and as per the provisions of Section 11A(a) of SEBI Act 1992. *Copy of the order / communique dated December 29, 2016 appointing Adjudicating Officer in the present matter is enclosed as Annexure-A.*
2. Subsequent to change in Adjudicating Officers, the Adjudication Proceedings in the present matter now rests with the undersigned. *Copy of the order / communique dated May 18, 2017 appointing undersigned as Adjudicating Officer in the present matter is enclosed herewith as Annexure-B.*
3. SEBI conducted investigations into dealing in shares of Man Industries (India) Ltd (hereinafter, referred to as “MIL”). Following points covers the alleged violations and findings relied upon for the purpose of present proceedings in respect of Anubhav Footwears.

During the investigation, SEBI noted that certain entities received funds from JPA Solutions Pvt Ltd (hereinafter, referred to as “JPA”) and Man Steel & Power Ltd (hereinafter, referred to as “MSPL”), both promoters of MIL. The said recipient of funds, subsequently transferred the funds (partly or fully) directly or indirectly to Top Glass Capital Markets Pvt. Ltd (hereinafter, referred to as “TGCM”).

2644 9950 / 4045 9950 (वॉर्डिंग ऑफिस), 2644 9000 / 4045 9000 फैक्स : 2644 9019 से 2644 9022 वेब : www.sebi.gov.in

SEBI Bhavan, Plot No. C4-A, “G” Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051.

Tel.: 2644 9950 / 4045 9950 (IVRS), 2644 9000 / 4045 9000 Fax : 2644 9019 to 2644 9022 Web : www.sebi.gov.in





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to as "Top Class") and Yule Investments Pvt Ltd (hereinafter, referred to as "Yule"), which used these funds to purchase shares of MIL. This pattern was among the subjects of investigation by SEBI into dealing in shares of MIL.

5. As regards to Anubhav Footwears, it is noted that it was one of the said recipient of funds from JPA/MSPL, wherein it received Rs. 4.5 Crore during October 4-11, 2012 from JPA. It is also noted that after receipt of funds, Anubhav Footwears transferred 1.01 Crore approx. to Shivam sales during October 04-08, 2012, transferred Rs. 1.84 Crore to Alfa Netsol during October 04-11, 2012, transferred 0.40 Crore to Axis Media on October 4, 2012 and transferred 0.49 Crore to Wahe Guru on October 4, 2012.
6. Investigating Authority, SEBI, issued Summons to the recipients of funds (Anubhav Footwears was one of them) from JPA / MSPL, inter alia seeking for details w.r.t their connection and transaction with MSPL/JPA & Top Class/Yule, details of transaction with the said entities and reason for receipt of fund from MSPL/JPA and payment leading to Top Class/Yule, etc. SEBI noted Anubhav Footwears didn't complied with the summons dated 19/10/2015, and also further reminder to summons dated 30/11/2015 despite the fact that the same were delivered to Anubhav Footwears.
7. Allegations against Anubhav Footwears: It has been alleged that above summons and reminder was delivered to Anubhav Footwears, however, Anubhav Footwears didn't complied with the summons and subsequent reminder for production of information / documents. *Copy of summons and acknowledgement by Anubhav Footwears is enclosed as Annexure-C and D.* This non-compliance with the summons has allegedly hampered the investigations process and violated the provisions of Section 11 C(2) and (3) of SEBI Act, which states as following:

*11C(2) Without prejudice to the provisions of sections 235 to 241 of the Companies Act, 1956 (1 of 1956), it shall be the duty of every manager, managing director, officer and other employee of the company and every intermediary referred to in section 12 or every person associated with the securities market to preserve and to produce to the Investigating Authority or any person authorised by it in this behalf, all the books, registers, other documents and record of, or relating to, the company or, as the case may be, of or relating to, the intermediary or such person, which are in their custody or power.*

*(3) The Investigating Authority may require any intermediary or any person associated with securities market in any manner to furnish such information to, or produce such books, or registers, or other documents, or record before him or any person authorised by it in this behalf as it may consider necessary if the furnishing of such information or the production of such books, or registers, or other documents, or record is relevant or necessary for the purposes of its investigation.*

8. With respect to above alleged violations, the noticee viz, Anubhav Footwears is, therefore, called upon to show cause as to why an inquiry be not held against him /it in terms of Rule 4 of the SEBI (Procedure for holding Inquiry and Imposing Penalties by Adjudicating Officer) Rules, 1995 read with section 15 I of the SEBI Act; and penalty be not imposed in terms of Rule 5 of the said Rules and the provisions of Section 15A(a) of SEBI Act 1992.



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9. Penal provisions for the violations as mentioned above, are reproduced below for reference:

**Rule 5 of the SEBI (Procedure for holding Inquiry and Imposing Penalties by Adjudicating Officer) Rules, 1995:**

5. (1) If, upon consideration of the evidence produced before the adjudicating officer, the adjudicating officer is satisfied that the person has become liable to penalty under any of the sections specified in sub-section (1) of section 15-I, he may, by order in writing, impose such penalty as he thinks fit in accordance with the provisions of the relevant section or sections specified in section 15-I.

(2) While adjudging the quantum of penalty under section 15-I, the adjudicating officer shall have due regard to the following factors, namely:—

- a) the amount of disproportionate gain or unfair advantage, wherever quantifiable, made as a result of the default;
- b) the amount of loss caused to an investor or group of investors as a result of the default;
- c) the repetitive nature of the default.

(3) Every order made under sub-rule (1) shall specify the provisions of the Act in respect of which default has taken place and shall contain brief reasons for such decisions.

(4) Every such order shall be dated and signed by the adjudicating officer.

**Section 15A(a) of the SEBI Act, 1992:**

15A. If any person, who is required under this Act or any rules or regulations made thereunder,—

(a) to furnish any document, return or report to the Board, fails to furnish the same, he shall be liable to a penalty which shall not be less than one lakh rupees but which may extend to one lakh rupees for each day during which such failure continues subject to a maximum of one crore rupees;

10. Reply, if any, from Anubhav Footwears in relation to above alleged violations, shall reach the undersigned, within 14 days from the date of receipt of this Show Cause Notice (SCN), failing which it shall be presumed that Anubhav Footwears has no reply to submit in its defence, and the matter shall be further proceeded with on the basis of the evidence available on record in terms of sub-rule (7) of Rule (4) of the SEBI Adjudication Rules. Anubhav Footwears is also advised to indicate in its reply to SCN whether it desire a personal hearing in the matter.
11. This SCN is sent through speed post AD. Scanned copy of this SCN is being transmitted to e-mail ID viz, sevenseries.z@gmail.com. It is required that all the replies / correspondences is to be addressed to Shri Jeevan Sonparote, Adjudicating Officer to have correct trail and orderly receipt by the Adjudicating Officer. Soft copy of reply from Anubhav Footwears be sent via e-mail to cad-8@sebi.gov.in.
12. Anubhav Footwears is also advised to submit a photocopy of their PAN card and update their correspondence address, email ids, phone numbers, fax numbers, etc, in case of change, if any, to have a clear line of communication until the conclusion of these proceedings.

Jeevan Sonparote  
Adjudicating Officer



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Enclosure(s):

| Annexure | Particulars                                                                                                               | No. of pages |
|----------|---------------------------------------------------------------------------------------------------------------------------|--------------|
| A        | Copy of the communique dated December 29, 2016 communicating appointment of Adjudicating Officer in the instant matter    | 2            |
| B        | Copy of the communique dated May 18, 2017 communicating appointment of present Adjudicating Officer in the instant matter | 2            |
| C        | Copy of Summon dated 19/10/2015 along with annexure to it                                                                 | 3            |
| D        | Copy of acknowledgement / receipt of summons and reminder by Anubhav Footwears.                                           | 3            |



## SECURITIES AND EXCHANGE BOARD OF INDIA

## Communication of Order appointing Adjudicating Officer

1. Whereas, the Securities and Exchange Board of India ("SEBI") has noticed that in the matter of Man Industries (India) Limited, eleven entities including Man Industries(mentioned below at para 2) have violated various provisions of SEBI.
2. Whereas It, *prima facie*, appeared to the Whole Time Member that the following entities have violated the provisions, mentioned against each entity :

| Sl. No. | Name of the Entity                                                                       | Violations Observed                                                                                  |
|---------|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| 1       | JPA Solutions Pvt Ltd<br>(formerly know as JPA Holding<br>Pvt Ltd ) (PAN:<br>AABCJ7151K) | Reg.29(2) r/w 29(3) of SEBI<br>(SAST) Reg.2011; Reg.13(4A)<br>r.w. 13(5) of SEBI (PIT) Reg.<br>1992. |
| 2       | Top Class Capital Markets Pvt<br>Ltd(PAN: AACCT5800G)                                    | Reg.29(2) r/w 29(3) of SEBI<br>(SAST) Reg. 2011                                                      |
| 3       | Yule Investments Pvt Ltd (PAN:<br>AAACY0644F)                                            | Reg.29(2) r/w 29(3) of SEBI<br>(SAST) Reg. 2011                                                      |
| 4       | JC Mansukhani<br>(AACPM2147G)                                                            | Reg.31(2) r/w 31(3) of SAST Reg.<br>2011 & 13(4), 13(4A) r/w 13(5) of<br>PIT Reg. 1992               |
| 5       | JC Mansukhani HUF (PAN<br>AAAHJ2339H)                                                    | Reg. 13(4A) r/w 13(5) of SEBI<br>(PIT) Reg. 1992                                                     |
| 6       | MAN Finance Limited (PAN<br>AAHCM6681R)                                                  | Reg. 13(4A) r/w 13(5) of SEBI<br>(PIT) Reg. 1992                                                     |
| 7       | MAN Industries(India)<br>Limited PAN (AAACM2675G)                                        | Reg. 13(6) of SEBI (PIT) Reg.<br>1992                                                                |
| 8       | MAN Steel & Power Ltd (now<br>known as Man Tubinox Ltd)<br>(PAN AAECM7199K )             | 31(1) r/w 31(3) of SEBI (SAST)<br>Reg. 2011                                                          |
| 9       | Bermaco Energy Systems Ltd<br>(PAN- AAACB2727N)                                          | Sec. 11C(5) of SEBI Act, 1992                                                                        |
| 10      | Anubhav Footwears P Ltd (now<br>known as Ratiff Accessories Pvt<br>Ltd (PAN AAFCA6962P)  | Sec. 11 C(2) & (3) of SEBI Act,<br>1992                                                              |
| 11      | Mangal Keshav Securities<br>Ltd (SEBI REG.NO.<br>INB010977431)                           | SEBI Circular No.<br>MIRSD/SE/Cir-19/2009                                                            |

2.

3. And whereas the Whole Time Member is satisfied that there are sufficient grounds to inquire into and adjudicate upon for violating of the provisions as stated above by the aforesaid entities under the provisions of Chapter VIA of the Securities and Exchange Board of India Act, 1992 ('SEBI Act').
4. And whereas the Whole Time Member has, therefore, in exercise of the powers conferred upon him under Section 19 read with Section 15 I(1) of the SEBI Act and Rule 3 of the SEBI(Procedure for Holding Inquiry and Imposing Penalties by Adjudicating Officer) Rules, 1995 ("Rules") appointed **Shri Suresh Menon, Chief General Manager** as the **Adjudicating Officer**, vide noting dated September 09, 2016 to inquire into and adjudge as mentioned below :

| Adjudging provisions                                    | Entities<br>(mentioned above) |
|---------------------------------------------------------|-------------------------------|
| Adjudication u/s 15A(b) of SEBI Act 1992                | Sl. No. 1 to 8                |
| Adjudication u/s 15A(a) of SEBI Act 1992                | Sl. No. 9 to 10               |
| Adjudication Proceedings u/s 15 HB of the SEBI Act 1992 | Sl. No. 11                    |

5. The said proceedings of the appointment are hereby communicated to **Shri Suresh Menon** to conduct the Adjudication Proceedings in the manner specified under rule 4 of the Rules read with Section 15-I (1) and (2) of the SEBI Act. The Adjudicating Officer shall inquire into and adjudicate the alleged violation(s), stated above and if satisfied that the entity(s) becomes liable to penalty, may impose such penalty, as he thinks fit, in terms of rule 5 of the Rules and as per the provisions of the SEBI Act, as aforesaid mentioned.

6. Dated at Mumbai, this 20<sup>th</sup> December, 2016.



**N. MURUGAN**  
DEPUTY GENERAL MANAGER

## SECURITIES AND EXCHANGE BOARD OF INDIA

## APPOINTMENT OF ENQUIRY/ADJUDICATING OFFICER

1. Whereas, in exercise of the powers conferred upon the Competent Authority, under Section 19 of the SEBI Act, 1992 read with Section 15 I of the SEBI Act, 1992 and Rule 3 of SEBI (Procedure for Holding Inquiry and Imposing Penalties by Adjudicating Officer) Rules, 1995 (the Rules), Enquiry and Adjudication officers were appointed vide various orders issued earlier (hereinafter referred to as "Original Orders") in respect of various entities mentioned in Annexure A.
2. Whereas vide office order No. 22/2017 dated April 28, 2017 Shri Jeevan Sonparote (GM), Shri K Saravanan (GM), Shri BJ Dilip (GM), Shri Prasanta Mahapatra (GM) and Shri Sahil Malik (DGM) have also been posted to Enquiry and Adjudication Department (EAD), as Enquiry and Adjudication Officers.
3. In view of the above, the enquiry and adjudication matters pending with the existing Enquiry and Adjudicating Officers are to be re-distributed for equitable distribution of work and for expediting the disposal of pending matters in a time bound manner.
4. I, J Ranganayakulu, the Executive Director, therefore, in exercise of the powers conferred upon me under section 19 read with section 15 I of SEBI Act, 1992 hereby transfer the Enquiry and Adjudication proceedings in respect of various entities enumerated in Annexure A, to Shri Jeevan Sonparote, General Manager and appoint him as Enquiry and Adjudicating Officer. It is clarified that except for the change of Enquiry and Adjudicating Officers the other terms and conditions of the Original Orders shall remain unchanged and shall be in full force and effect. The Enquiry and Adjudicating Officer shall proceed to deal with the case transferred from the stage which was reached before such transfer or from any earlier stage as he deem fit and complete the Enquiry and Adjudication in accordance with the terms of reference made in Original Orders read with this Order.

Dated this .....18<sup>th</sup>..... day of the month of May, 2017.



J RANGANAYAKULU

EXECUTIVE DIRECTOR

SECURITIES AND EXCHANGE BOARD OF INDIA

|                                           |                                     |                                                          |
|-------------------------------------------|-------------------------------------|----------------------------------------------------------|
| 215                                       |                                     | Shirish Rameshbhai Desai                                 |
| 216                                       |                                     | Shiv Navinchandra Raval                                  |
| 217                                       |                                     | M/s Jay Energy & S Energy Limited                        |
| 218                                       |                                     | Mihir Parikh                                             |
| 219                                       | HBN Dairies & Allied Ltd.           | HBN Dairies & Allied Ltd.                                |
| 220                                       |                                     | Harmender Singh Sran                                     |
| 221                                       |                                     | Satnam Singh Randhava                                    |
| 222                                       |                                     | Amandeep Singh Sran                                      |
| 223                                       |                                     | Gajraj Singh Chauhan                                     |
| 224                                       |                                     | Manjeet Kaur Sran                                        |
| 225                                       |                                     | Jasbeer Kaur                                             |
| 226                                       |                                     | Rakesh Kumar Tomar                                       |
| 227                                       |                                     | Sukhdev Singh Dhillon                                    |
| 228                                       |                                     | Sukhjeet Kaur                                            |
| Matters transferred from Mr. Suresh Menon |                                     |                                                          |
| 229                                       | ✓ Man Industries (India) Ltd.       | JPA Solutions Pvt. Ltd                                   |
| 230                                       |                                     | Top Class Capital Markets Pvt Ltd                        |
| 231                                       |                                     | Yule Investments Pvt. Ltd.                               |
| 232                                       |                                     | JC Mansukhani                                            |
| 233                                       |                                     | JC Mansukhani HUF                                        |
| 234                                       |                                     | MAN Finance Ltd.                                         |
| 235                                       |                                     | MAN Industries (I) Ltd                                   |
| 236                                       |                                     | MAN Steel & Power Ltd.                                   |
| 237                                       |                                     | Bermaco Energy Systems Ltd.                              |
| 238                                       |                                     | Anubhav Footwears P Ltd                                  |
| 239                                       |                                     | Mangal Keshav Securities Ltd.                            |
| 240                                       | Midfield Industries Ltd.            | M Madhu Mohan Reddy                                      |
| 241                                       |                                     | Pramod Kumar Reddy                                       |
| 242                                       |                                     | M/s Rikhav Investments                                   |
| 243                                       |                                     | JMP Securities Pvt Ltd                                   |
| 244                                       |                                     | Marwadi Shares and Finance Ltd.                          |
| 245                                       |                                     | Genuine Stock Brokers Ltd                                |
| 246                                       |                                     | Naman Securities & Finance Pvt Ltd.                      |
| 247                                       |                                     | BP Fintrade Pvt Ltd                                      |
| 248                                       |                                     | BP Equities Pvt Ltd                                      |
| 249                                       |                                     | Rikhav Securities Ltd                                    |
| 250                                       | IPO of Tarini International Ltd.    | VCG & Co.                                                |
| 251                                       | Le Waterina Resorts and Hotels Ltd. | Le Waterina Resorts and Hotels Ltd.<br>{15A(b) and 15HA} |
| 252                                       |                                     | Kamal Kothari (MD of Guinness Securities Ltd.)           |
| 253                                       |                                     | Sanjay Jalen                                             |
| 254                                       |                                     | Anita Jalen                                              |

*[Handwritten signature]*

Annexure - C

By Sd/- B. S. J. Rao

Joint Secretary  
Securities and Exchange  
Board of India

[Under Section 11C(2) and 11C(3) of the Securities and Exchange Board of India Act, 1992 (Act 16 of 1992)]

Ref. No. IVD/ID7/AN/TVE/ 29459/2015

Anubhav Footware Pvt Ltd  
(Ratiff Accessories Pvt Ltd),  
G-367 Block -G Jaitpur Extn-II  
Delhi - 110044

WHEREAS information is required in connection with the ongoing investigations instituted by Securities and Exchange Board of India (hereinafter referred to as 'SEBI' vide an order in the matter /Scrip of Man Industries (India) Ltd.

AND WHEREAS you are hereby summoned to provide information/ necessary documents as per the enclosed Annexure A, so as to reach by October 23, 2015 before the Investigating Authority at the following address:-

Securities and Exchange Board of India  
Plot No. C4-A, "G" Block,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400 051.

Take notice that, in default of submission of information by the above-mentioned date, investigation proceedings would be continued. Further, take notice that without prejudice to the provisions of any other law for the time being in force, if you omit to produce the books of accounts and/or documents as required, SEBI may initiate adjudication proceedings against you under which you could be levied a penalty of one lakh rupees for each day during which such failure continues, or one crore rupees, whichever is less, as provided under section 15A of Securities and Exchange Board of India Act. Further, criminal prosecution may also be launched against you under section 11C(6) of Securities and Exchange Board of India Act, 1992. Section 11C(6) provides for a punishment with imprisonment for a term which may extend to one year or with fine which may extend to rupees one crore, or with both, and also with a further fine which may extend to five lakh rupees for each day after the first, during which the failure or refusal continues.

Given under my hand and the seal of the Board, this 19<sup>th</sup> Day of October, 2015.

Signature of the Investigating Authority  
Name of the Investigating Authority:

Amer Mevani  
Dy. General Manager  
Investigation Department





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सुरक्षा और  
मूल्य निर्धारण बोर्ड  
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**Annexure A to Summons No IV/D/DT/Ann/12/10559/2015 dated 19/10/2015**

It was noted that an amount of Rs.4 Cr was received by you from JPA Solutions Pvt Ltd (JPA), Man House, Vile Parle (West), Mumbai, during September-October, 2012.

In this regard, you are advised to provide true and complete details as detailed here/n under:

1. Provide details regarding your business activities since 2010 till date.
2. Provide details regarding your business activities in particular during the period September - October 2012.
3. Provide copy of your Annual Reports (Annual Accounts) & Income Tax Return for the FY ending 2011-12, 2012- 13 & 2013-14.
4. Please provide copy of your PAN Card including those of the proprietor / partners / directors etc.
5. Provide a write up on how and since when do you know JPA including inter alia details of all relationships with the JPA and/or any of its promoters / directors / associates / key personnel etc.).
6. Please clarify whether you (and/or the proprietor / any of the partners/directors) ever had and/or have any arrangement / understanding / scheme / agreements etc., with JPA and/or any of its promoters / directors / associates / key personnel etc. If yes, complete details thereof may be provided.
7. Please clarify whether you (and/or the proprietor / any of the partners/directors) ever had and/or have any arrangement / understanding / scheme / agreements etc., with JPA and /or any other person/entity, with regard to shares/dealing in shares of Man Industries Limited (directly and/or indirectly). If yes, complete details thereof may be provided.
8. Provide details regarding any amount(s) received from JPA and/or any of its promoters / directors / associates / key personnel etc., during FY 2012-13 (inter alia including aspects like purpose, amount involved, Terms and conditions, details regarding actual use of funds involved with reason and purpose, present status regarding each of the amount so received, etc).

Please note that details/information so provided should invariably be supported by and submitted along with duly certified copies of documents and evidence in support of your contention(s), inter alia including copies of agreement, bank statements highlighting the transaction(s), copies of all letters and correspondence(s) entered into/ exchanged with JPA etc.

9. It is noted that there were remittance from you to inter-alia the following entities during Sept-Oct 2012:-
  - a. Alfa Netsol
  - b. Shivam Sales
  - c. A2s
  - d. Axis Media

In this regard, you are advised to provide the following information:-

- a. Nature of connection with the above entities

2018



- b. Reason for payment to the above entities during the period Sept.- Oct 2012.
- c. Current status of the above transaction, along with documentary evidence in support, including copies of bank statement.

10. It is noted that fund from above entities (mentioned at Sr. No.9) have reached to Top Class Capital Markets P Ltd (Top Class) & Yule Investments P Ltd (Yule), partly or fully. In this regard, you are advised to provide the following information:-

- I. How do you know Top Class & Yule and details regarding your relationship with them.
- II. Details with reason for payment to Top Class & Yule, routed through entities mentioned above.
- III. Nature of dealing with Top Class & Yule along with documentary evidence in support thereof.
- IV. Current status of the above transaction along with documentary evidence including copies of bank statements highlighting the above transaction



Annexure - D

DINESH JOSHI

**From:** owmd  
**Sent:** 08/11/2017 16:13  
**To:** SANOOP SREEDHAR  
**Subject:** RE: Speed Post Tracking no.

| SR NO | NAME          | ADD 1             | ADD 2 | ADD 3  | CITY                           | PINC                    |
|-------|---------------|-------------------|-------|--------|--------------------------------|-------------------------|
| 11    | EM822267775IN | WITH POD 50 GRAMS | DELHI | 110044 | ANUBHAV<br>FOOTWARE<br>PVT LTD | G-<br>BLO<br>JAIP<br>EX |

**From:** SANOOP SREEDHAR  
**Sent:** 07/11/2017 4:55 PM  
**To:** owmd  
**Subject:** Speed Post Tracking no.  
**Importance:** High

Dear Sir,

You are requested to provide the Speed Post Tracking no for the document bearing reference no.  
IVD/ID7/AN/TVB/29459/2015 addressed to Anubhav Footware Pvt Ltd, G-367, Block-G, Jaitpur Extn-II, Delhi – 110  
044.

Yours Faithfully  
SANOOP SREEDHAR  
ASSISTANT MANAGER  
INVESTIGATION DEPARTMENT - ID7  
SECURITIES & EXCHANGE BOARD OF INDIA  
C4-A, G Block, Bandra Kurla Complex, Bandra(E), Mumbai-400 051  
Ph No: +91-22-2644-9128

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Article Tracking

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**INDIA POST**  
 Andhra Pradesh State Post Office


EM822267775IN

|               |               |             |            |          |                                     |              |
|---------------|---------------|-------------|------------|----------|-------------------------------------|--------------|
| Booked at     | Booked On     | Destination | Tariff     | Article  | Delivered at                        | Delivered on |
| Not Available | Not Available | Pincode     | Not availa | Category | Badarpur S.O (South Delhi) (110044) | 26/10/2015   |

Detailed Track Events For EM822267775IN

| Date       | Time     | Office                      | Event                                        |
|------------|----------|-----------------------------|----------------------------------------------|
| 21/10/2015 | 23:11:24 | BNPL SP Hub AGRIPADA MUMBAI | Item bagged for NSH NEW DELHI                |
| 22/10/2015 | 12:50:00 | BNPL SP Hub AGRIPADA MUMBAI | Bag Despatched to NSH NEW DELHI              |
| 23/10/2015 | 05:03:24 | PALAM TMO                   | Bag Received                                 |
| 23/10/2015 | 08:16:33 | NSH NEW DELHI               | Bag Received                                 |
| 23/10/2015 | 10:40:20 | NSH NEW DELHI               | Item Received                                |
| 23/10/2015 | 10:41:20 | NSH NEW DELHI               | Item bagged for Badarpur S.O (South Delhi)   |
| 23/10/2015 | 12:40:43 | NSH NEW DELHI               | Bag Despatched to Badarpur S.O (South Delhi) |
| 26/10/2015 | 08:22:18 | Badarpur S.O (South Delhi)  | Bag Received                                 |
| 26/10/2015 | 09:13:11 | Badarpur S.O (South Delhi)  | Item Received                                |
| 26/10/2015 | 09:13:11 | Badarpur S.O (South Delhi)  | Bag Opened                                   |
| 26/10/2015 | 16:47:00 | Badarpur S.O (South Delhi)  | Item Delivered                               |

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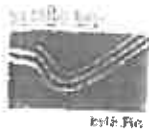
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12/31/2015

Article Tracking

Amn

92


**INDIA POST**  
 India Post Online Tracking System

EM844821770IN

|                             |                  |                            |                |                                     |                     |                     |
|-----------------------------|------------------|----------------------------|----------------|-------------------------------------|---------------------|---------------------|
| <b>Booked at</b>            | <b>Booked On</b> | <b>Destination Pincode</b> | <b>Tariff</b>  | <b>Article Category</b>             | <b>Delivered at</b> | <b>Delivered on</b> |
| BNPL SP Hub AGRIPADA MUMBAI | 30/11/2015       | 110044                     | 70.00 Domestic | Badarpur S.O (South Delhi) (110044) |                     | 02/12/2015          |

Detailed Track Events For EM844821770IN

| Date       | Time     | Office                      | Event                                          |
|------------|----------|-----------------------------|------------------------------------------------|
| 30/11/2015 | 18:18:40 | BNPL SP Hub AGRIPADA MUMBAI | Item Booked                                    |
| 30/11/2015 | 20:00:01 | BNPL SP Hub AGRIPADA MUMBAI | Item bagged for NSH NEW DELHI                  |
| 30/11/2015 | 21:10:01 | BNPL SP Hub AGRIPADA MUMBAI | Bag Despatched to NSH NEW DELHI                |
| 01/12/2015 | 10:55:19 | PALAM TMO                   | Bag Received                                   |
| 01/12/2015 | 11:01:12 | PALAM TMO                   | Bag Despatched to NSH NEW DELHI                |
| 01/12/2015 | 11:23:48 | NSH NEW DELHI               | Bag Received                                   |
| 01/12/2015 | 12:24:18 | NSH NEW DELHI               | Item Received                                  |
| 01/12/2015 | 12:25:16 | NSH NEW DELHI               | Item bagged for Badarpur S.O (South Delhi)     |
| 02/12/2015 | 05:10:10 | NSH NEW DELHI               | Bag Despatched to Badarpur S.O (South Delhi)   |
| 02/12/2015 | 07:27:48 | Badarpur S.O (South Delhi)  | Bag Received                                   |
| 02/12/2015 | 08:45:52 | Badarpur S.O (South Delhi)  | Item Received                                  |
| 02/12/2015 | 08:46:52 | Badarpur S.O (South Delhi)  | Bag Opened                                     |
| 02/12/2015 | 13:11:00 | Badarpur S.O (South Delhi)  | Item Delivered [To: ANUBHAV FOOTWEARS PVT LTD] |

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