भारतीय प्रतिभूति
और विनिमय बोर्ड
Securities and Exchange
Board of India

RECOVERY DIVISION
NORTHERN REGIONAL OFFICE
Tel: 011-69012998/36, recoverynro@sebi.gov.in

Notice of Attachment of Bank and Post Office Accounts

Attachment Proceeding No. 14768 of 2025
Certificate No. 8024 of 2024

The Principal Officer/ Chairman & Managing Director / CEO
All the Banks in India
The Postmaster of all the Post Offices in India

1. Whereas a Recovery Certificate No. 8024 of 2024 dated September 17, 2024 has been drawn up by the Recovery Officer in the above proceedings for recovery of a sum of Rs. 7,63,000/- (Rupees seven lakh sixty-three thousand Only) towards Penalty imposed by the AO vide Order No. Order/BM/DS/2022-23/18147-18164 dated July 29, 2022 in the matter of IPO of Eco Friendly Food Processing Park Limited along with interest, all costs, charges and expenses in respect of all proceedings for recovering the said sum (details given in table below), against Sumit Kumar & its Proprietorship firm viz. Vijay Bhagwandas & Co., Durga Prasad & Co. [Defaulter] PAN: ARUPK1589P and the same are due from the defaulter in respect of the said certificate. A Notice of Demand dated September 17, 2024 has been issued to Sumit Kumar & its Proprietorship firm viz. Vijay Bhagwandas & Co., Durga Prasad & Co.

Description of Dues	Amount (in Rs.)
Penalty imposed by the AO vide Order No. Order/BM/DS/2022-23/18147-18164 dated July 29, 2022 in the matter of IPO of Eco Friendly Food Processing Park Limited	6,00,000/-
Interest from July 2022 to September 2024 @ 1 % per month	1,62,000/-
Recovery Cost	1,000/-
Total	**7,63,000/-**

2. Whereas no amount has been paid by the defaulter and there is sufficient reason to believe that the defaulter may dispose of the amounts/ proceeds in the Bank/post office accounts held with your Bank and realization of amount due under the certificate would in consequence be delayed or obstructed.

3. It is therefore in exercise of powers conferred on me, I hereby order to attach the following with immediate effect.
   a) All account/s by whatever name called including lockers of the Defaulter, either singly or jointly with any other person/s, held with your Bank/Post Office; and
   b) All other amount/ proceeds due or may become due to the Defaulter or any money held or may subsequently hold for or on account of the Defaulter.

भारतीय प्रतिभूति और विनिमय बोर्ड Securities and Exchange Board of India

Continuation Sheet

भारतीय प्रतिभूति
और विनिमय बोर्ड
Securities and Exchange Board of India

A. P. No. 14768 of 2025

4. It is further ordered with immediate effect that No Debit shall be made in the said account/s to the extent of the total dues mentioned in the table above until further orders from the Recovery Officer of SEBI. However, the credits, if any, into the account may be allowed.

5. You are hereby directed to provide the following immediately/ within 15 days to the undersigned/ our representative on service of this Notice:
   a) Details of all the Accounts including Lockers held by the defaulter with your Bank/Post Office;
   b) Copy of the Account Statement(s) for the latest one year in respect of all the Accounts;
   c) Confirmation of Attachment of the said account(s) and lockers; and;
   d) Complete details of all loan/advances accounts along with the details of assets charged for the said loan/advances.

   If no response is received within 15 days from the date of receipt of this order, it will be presumed that the defaulter is having no bank/post office account/balance with your bank/post office.

6. **If the defaulter is not having any type of account with your bank/Post office, then the same need not be informed to SEBI.**

7. You are also directed to immediately attach any new account/s opened by the defaulter with your Bank/post office post issuance of this notice of attachment and intimate the same to the undersigned along with the details of the new account/s.

8. This Notice of attachment is issued in exercise of powers conferred under **Section 28A (1), 11(2) (ia) of SEBI Act, 1992 read with Section 226 and the Second Schedule of Income Tax Act, 1961.**

Given under my hand and seal at New Delhi this 16th day of July, 2025.

SEAL

भारतीय प्रतिभूति और विनिमय बोर्ड
Securities and Exchange Board of India

RECOVERY OFFICER
क्षमा प्र. वाघेरकर / Kshama P. Wagherkar
वसूली अधिकारी एवं महाप्रबंधक
Recovery Officer & General Manager
भारतीय प्रतिभूति और विनिमय बोर्ड
Securities and Exchange Board of India
उत्तरी प्रादेशिक कार्यालय / Northern Regional Officer
नई दिल्ली / New Delhi

(With a direction not to receive/ recover/ demand the proceeds/ money held/ to be held in the aforesaid accounts)

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NORTHERN REGIONAL OFFICE
Tel: 011-69012998/36, recoverynro@sebi.gov.in

Notice of Attachment of Demat Account and Mutual Fund Folio(s)

Attachment Proceeding No. 14769 of 2025
Certificate No. 8024 of 2024

National Securities Depository Ltd.
4th floor, 'A', Wing, Trade World
Kamala Mills Compound
Senapati Bapat Marg
Lower Parel, Mumbai – 400013

Central Depository Services (I) Ltd.
P J Tower s, 17th floor
Dalal Street
Fort, Mumbai – 400001

The Principal Officer /Chairman & Managing Director / CEO
All the Mutual Funds in India.

1. Whereas a Recovery Certificate No. 8024 of 2024 dated September 17, 2024 has been drawn up by the Recovery Officer in the above proceedings for recovery of a sum of Rs. 7,63,000/- (Rupees seven lakh sixty-three thousand Only) towards Penalty imposed by the AO vide Order No. Order/BM/DS/2022-23/18147-18164 dated July 29, 2022 in the matter of IPO of Eco Friendly Food Processing Park Limited along with interest, all costs, charges and expenses in respect of all proceedings for recovering the said sum (details given in table below), against Sumit Kumar & its Proprietorship firm viz. Vijay Bhagwandas & Co., Durga Prasad & Co. [Defaulter] PAN: ARUPK1589P and the same are due from the defaulter in respect of the said certificate. A Notice of Demand dated September 17, 2024 has been issued to Sumit Kumar & its Proprietorship firm viz. Vijay Bhagwandas & Co., Durga Prasad & Co.

Description of Dues	Amount (in Rs.)
Penalty imposed by the AO vide Order No. Order/BM/DS/2022-23/18147-18164 dated July 29, 2022 in the matter of IPO of Eco Friendly Food Processing Park Limited	6,00,000/-
Interest from July 2022 to September 2024 @ 1 % per month	1,62,000/-
Recovery Cost	1,000/-
Total	**7,63,000/-**

2. Whereas no amount has been paid by the Defaulter and there is sufficient reason to believe that the Defaulter may dispose of the securities/instruments in the Demat account/s or Mutual fund folio/s held with you and realization of amount due under the certificate would in consequence be delayed or obstructed.

उत्तरी प्रादेशिक कार्यालय : प्लेट-बी, आठवीं मंज़िल, ऑफिस टॉवर-1, एन बी सी सी कॉम्प्लेक्स, पूर्व किदवई नगर, नई दिल्ली - 110023
Northern Regional Office : Plate-B, 8th Floor, Office Tower-1, NBCC Complex, East Kidwai Nagar, New Delhi-110023 दूरभाष (Phone) : 011 - 69012998
प्रधान कार्यालय : सेबी भवन, प्लाट सं. सी-4 'अ', जी-ब्लाक, बान्द्रा कुर्ला कॉम्प्लेक्स, बांद्रा (पूर्व) मुंबई - 400051 दूरभाष (Phone) : 022 - 26449000

A.P. No. 14769 of 2025

3. It is, therefore, in exercise of powers conferred on me, I hereby order to attach the following with immediate effect:
   i. All Demat Account/s by whatever name called of the Defaulter, either singly or jointly with any other person/s, held with you.
   ii. All Mutual fund folio/s by whatever name called of the Defaulter, either singly or jointly with any other person/s, held with you.
   iii. It is further ordered with immediate effect that **No Debit** shall be made in the said accounts/folios until further orders. However, the credits, if any, into the account may be allowed.

4. You are hereby directed to provide the following immediately to the undersigned/ our representative on service of this Notice:
   a) Details of all the Accounts/folios held by the Defaulter with you;
   b) Copy of the Account Statement/s; and
   c) Confirmation of Attachment of the said accounts/folios

   If the defaulter is not having any type of account/folios with you, the same need not be informed to SEBI.

5. You are also directed to immediately attach any new account/s opened or folio/s created for the defaulter by you post issuance of this notice of attachment and intimate the same to the undersigned along with the details of the new account/s or folio/s.

6. This Notice of attachment is issued in exercise of powers conferred under **Section 28A (1), 11(2) (ia) of SEBI Act, 1992 read with Section 226 and the Second Schedule of Income Tax Act, 1961.**

Given under my hand and seal at New Delhi this 16th day of July, 2025.

SEAL

भारतीय प्रतिभूति और विनिमय बोर्ड
Securities and Exchange Board of India

RECOVERY OFFICER

क्षमा प्र. वाघेरकर / Kshama P. Wagherkar
वसूली अधिकारी एवं महाप्रबंधक
Recovery Officer & General Manager
भारतीय प्रतिभूति और विनिमय बोर्ड
Securities and Exchange Board of India
उत्तरी प्रादेशिक कार्यालय / Northern Regional Officer
नई दिल्ली / New Delhi

(With a direction not to receive/ recover/ demand the proceeds/ money held/ to be held in the aforesaid accounts)