भारतीय प्रतिभूति
और विनिमय बोर्ड
Securities and Exchange
Board of India

Notice of Attachment of Bank Account

Attachment Proceeding No. 8134 of 2022
Certificate No. 4532 of 2022

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

1. Whereas a Recovery Certificate No. 4532 of 2022 dated March 04, 2022 has been drawn up by the Recovery Officer in the above proceedings for recovery of a total sum of **Rs. 13,70,32,671/- (Rupees Thirteen Crore Seventy Lakh Thirty Two Thousand Six Hundred and Seventy One Only)** along with interest, all costs, charges and expenses etc. against **KSS Ltd. (PAN: AAACG5103D) ["Defaulter"]** and the same is due from the Defaulter in respect of the said certificate. Notice of Demand dated March 04, 2022 has been issued to the Defaulter.

Description of Dues	**Amount (in Rupees)**
Penalty imposed on **KSS Ltd. (PAN: AAACG5103D)** by the Adjudicating Officer vide order no. Order/KS/PP/2020-21/10156-10158 dated January 25, 2021 in the matter of GDR issue of K Sera Sera Ltd. (now known as KSS Ltd.)	12,10,00,000
Interest from 25/01/2021 to 04/03/2022 @ 12% p.a.	1,60,31,671
Recovery Cost	1,000
Further Interest	On Actual Date of Payment
Total	**13,70,32,671/- + Further Interest till Actual date of Payment**

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 Accounts held with your Bank and realization of amount due under the Recovery 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 **to the extent of above said dues**:
   i) 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; and
   ii) 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.

सेबी भवन, प्लॉट सं. सी 4-ए, "जी" ब्लॉक, बांद्रा कुर्ला कॉम्प्लेक्स, बांद्रा (पूर्व), मुंबई - 400 051
दूरभाष : 2644 9950 / 4045 9950 (आई.वी.आर. एस.), 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

AP No. 8134 of 2022

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 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 to the undersigned on service of this attachment Notice:
   a) Details of all the Accounts including Lockers held by the Defaulter with your Bank;
   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.

6. If the Defaulter are not having any type of account with your bank/not having any balance in the account of the Defaulter, the same shall be also informed on the **email:** jaip@sebi.gov.in / amard@sebi.gov.in.

7. 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 the Income-tax Act, 1961.

Given under my hand and seal at Mumbai on 29th Day of March, 2022.

29/03/2022

SEAL

SECURITIES AND EXCHANGE BOARD OF INDIA
RECOVERY DIVISION

RECOVERY OFFICER

जय प्रकाश
Jai Parkash
वसूली अधिकारी
Recovery Officer
भारतीय प्रतिभूति और विनिमय बोर्ड
Securities and Exchange Board of India
मुंबई
Mumbai

Copy to:

KSS Ltd. (PAN: AAACG5103D)
Unit No. 101 A & 102, 1st Floor, Plot No. B-17,
Mourya Landmark II, Andheri West, Mumbai - 400053

KSS Ltd. (PAN: AAACG5103D)
No, 18-22, 4th Floor, Mohit Heights,
Lokhandwala Road, Andheri West,
Mumbai - 400053

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

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

Attachment Proceeding No. 8135 of 2022
Certificate No. 4532 of 2022

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

M/s. Central Depository Services (I) Ltd.
P J Towers, 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. 4532 of 2022 dated March 04, 2022 has been drawn up by the Recovery Officer in the above proceedings for recovery of a total sum of **Rs. 13,70,32,671/- (Rupees Thirteen Crore Seventy Lakh Thirty Two Thousand Six Hundred and Seventy One Only)** along with interest, all costs, charges and expenses etc. against **KSS Ltd. (PAN: AAACG5103D) ["Defaulter"]** and the same is due from the Defaulter in respect of the said certificate. Notice of Demand dated March 04, 2022 has been issued to the Defaulter.

Description of Dues	**Amount (in Rupees)**
Penalty imposed on **KSS Ltd. (PAN: AAACG5103D)** by the Adjudicating Officer vide order no. Order/KS/PP/2020-21/10156-10158 dated January 25, 2021 in the matter of GDR issue of K Sera Sera Ltd. (now known as KSS Ltd.)	12,10,00,000
Interest from 25/01/2021 to 04/03/2022 @ 12% p.a.	1,60,31,671
Recovery Cost	1,000
Further Interest	On Actual Date of Payment
Total	**13,70,32,671/- + Further Interest till Actual date of Payment**

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.

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SECURITIES AND EXCHANGE BOARD OF INDIA
RECOVERY DIVISION

AP No. 8135 of 2022

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; and
   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.

4. 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.

5. 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.

6. If the Defaulter are not having any type of account/folios with you/not having any balance in the account of the Defaulter, the same shall be also informed on the **email: jaip@sebi.gov.in / amard@sebi.gov.in.**

7. 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 the Income-tax Act, 1961.

Given under my hand and seal at Mumbai on 29th Day of March, 2022.

29/03/2022

SEAL

SECURITIES AND EXCHANGE BOARD OF INDIA
RECOVERY DIVISION

RECOVERY OFFICER

जय प्रकाश
Jai Parkash
वसूली अधिकारी
Recovery Officer
भारतीय प्रतिभूति और विनिमय बोर्ड
Securities and Exchange Board of India
मुंबई
Mumbai

Copy to:

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Unit No. 101 A & 102, 1st Floor, Plot No. B-17, Mourya Landmark II, Andheri West, Mumbai - 400053

KSS Ltd. (PAN: AAACG5103D)
No, 18-22, 4th Floor, Mohit Heights, Lokhandwala Road, Andheri West, Mumbai - 400053

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