

SECURITIES AND EXCHANGE BOARD OF INDIA
NORTHERN REGIONAL OFFICE,
NBCC COMPLEX, OFFICE TOWER-1,
8TH FLOOR, PLATE B, EAST KIDWAI NAGAR, NEW DELHI - 110023

SEBI/NRO/OW/P/2023/7261/1

CERTIFICATE No. 6252 of 2023

Certificate under section 23JB of the Securities Contracts (Regulation) Act, 1956 read with section 222 of the Income-tax Act, 1961.

Virendra Kumar and Sons Jewellers LLP
(formerly known as Viewpoint
Marketing Private Limited)
Shop No. 4 4th Floor, 22/2759,
Beadon Pura Karol Baugh,
New Delhi - 110005

PAN: AAOFV7452K

NOTICE OF DEMAND UNDER RULE 2 OF THE SECOND SCHEDULE TO THE INCOME-TAX ACT, 1961 READ WITH SECTION 23JB OF THE SECURITIES CONTRACTS (REGULATION) ACT, 1956.

This is to certify that a sum of Rs. 3,22,000/- (*Rupees Three Lakh Twenty Two Thousand*) along with further interest, all costs, charges and expenses incurred in respect of all the proceedings taken for recovery of the said sum as detailed below is due to SEBI from you:

Description of Dues	Amount
Penalty imposed by the Adjudicating Officer vide Order No. Order/BM/GN/2022-23/18776-18782 dated August 30, 2022 in the matter of Metalyst Forgings Limited (Earlier Known as Ahmednagar Forgings Limited).	3,00,000/-
Interest from August 2022 to February 2023 @ 1 % p.m.	21,000/-
Recovery Cost	1,000/-
Total	3,22,000/-

2. You are hereby directed to pay the total amount as mentioned above within 15 (Fifteen) days of the receipt of this Notice (DD shall be drawn in favour of the "SEBI Recovery Proceeds" Account payable at Mumbai (OR) EFT/NEFT/RTGS to A/c No. SEBIRRDPEN6252 of ICICI Bank, IFSC code - ICIC0000106 (OR) online payment facility available on the "Recovery Payment" module on the website: <https://siportal.sebi.gov.in> (OR) payment link available on the following path: SEBI Website □ Enforcement □ Recovery Proceedings □ Pay Now) failing which the Recovery Officer shall proceed to recover the amount due in accordance with the provisions of section 23JB of the Securities Contracts (Regulation) Act, 1956 ("SCRA Act") read with sections 220 to 227, 228A, 229 and 232 of the Income-tax Act, 1961 and the Second Schedule to the said Act and the rules made thereunder.



3. In the event of non-payment of the dues as above, SEBI shall recover the money by one or more of the following modes, namely:-

- (a) Attachment and sale of your movable property;
- (b) Attachment of your bank accounts;
- (c) Attachment and sale of your immovable property;
- (d) Arrest and detention in prison;
- (e) Appointing a receiver for the management of your movable and immovable properties.

4. Further, as per Explanation 1 to section 23JB of the Securities Contracts (Regulation) Act, 1956, any direct or indirect transfer of your property or monies held in bank accounts to your spouse or minor child or son's wife or son's minor child, otherwise than for adequate consideration, on or after August 30, 2022 shall be deemed to be your property or money for the purpose of recovery.

5. You are also advised to take note that upon service of this notice, you are not competent to mortgage, charge, lease or otherwise deal with any property belonging to you except with the permission of the Recovery Officer and any such transfer shall be deemed void as per rule 16 of the Second Schedule to the Income-tax Act, 1961 read with section 23JB of the Securities Contracts (Regulation) Act, 1956.

6. Any confirmation of e-payment(s) made (in the format as given in table below) should be forwarded to "The Recovery Officer, Recovery Division, Securities and Exchange Board of India, NBCC Complex, Office Tower-1, 8th Floor, Plate B, East Kidwai Nagar, New Delhi - 110023." or sent by email to recoverynro@sebi.gov.in.

Case Name and Recovery Certificate Number:	
Name of Payer:	
Date of Payment:	
Amount Paid:	
Transaction No.:	
Bank Details (Bank Name, Branch Name, IFSC Code and Account No.) from which payment is made:	

Note: In the absence of confirmation of e-payment as per the above format, the credits made will not be accounted towards your dues.

7. In addition to the aforesaid dues, you will also be liable for further interest, all costs, charges and expenses incurred in respect of recovery proceedings against you.

20.02.2023




RECOVERY OFFICER
राजीव रस्तोगी / RAJEEV RASTOGI
वरुली अधिकारी एवं उप महाप्रबंधक
Recovery Officer & Deputy General Manager
भारतीय प्रतिभूति और विनिमय बोर्ड
Securities and Exchange Board
उत्तरी प्रादेशिक कार्यालय/Northern Regional Office
नई दिल्ली/New Delhi