ADITYA BIRLA

IDEA Cellular

January 12, 2018

National Stock Exchange of India Limited
"Exchange Plaza",
Bandra - Kurla Complex,
Bandra (E),
Mumbai – 400 051

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sirs,

Sub: Update on Merger

Ref: "Idea Cellular Limited" (IDEA / 532822)

We wish to inform you that the Hon'ble National Company Law Tribunal, Bench at Ahmedabad, vide its order dated 11th January, 2018, has sanctioned the Composite Scheme of Amalgamation and Arrangement among Vodafone Mobile Services Limited and Vodafone India Limited and Idea Cellular Limited and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. A copy of the order is attached herewith.

The above is for your information and dissemination to the public at large.

Thanking you,

Yours truly,

For **Idea Cellular Limited**

IDEA CELLULAR LIMITED

Pankaj Kapdeo
Company Secretary

Encl: As above

Issue Date 31 11/01/18 & free copy

NATIONAL COMPANY LAW TRIBUNAL
AHMEDABAD BENCH
AHMEDABAD

CP(CAA) No. 122/NCLT/AHM/2017
c.w. CA(CAA) No. 91/NCLT/AHM/2017

Coram: **Hon'ble Mr. BIKKI RAVEENDRA BABU, MEMBER JUDICIAL**
Hon'ble Ms. MANORAMA KUMARI, MEMBER JUDICIAL

ATTENDANCE-CUM-ORDER SHEET OF THE HEARING OF AHMEDABAD BENCH OF THE NATIONAL COMPANY LAW TRIBUNAL ON 11.01.2018

Name of the Company: Idea Cellular Ltd.

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

S.NO. NAME (CAPITAL LETTERS)	DESIGNATION	REPRESENTATION	SIGNATURE
MR. MIHIR JOSHI	SR. ADVOCATE	PETITIONER	PARINI K. SHAH
1. Sandeep Singhi	Advocate	Petitioner	Trisha
Pranjal Buch	"	"	
2. Parini Shah	"	"	
for Singhi & Co.			

ORDER

Learned Senior Advocate Mr. Mihir Joshi with Learned Advocate Mr. Sandeep Singhi with Learned Advocate Mr. Pranjal Buch with Learned Advocate Ms. Parini Shah present for Petitioner.

Order pronounced in open court. Vide separate sheets.

MANORAMA KUMARI
MEMBER JUDICIAL
Dated this the 11th day of January, 2018.

11.1.18
BIKKI RAVEENDRA BABU
MEMBER JUDICIAL

Certified as True Copy of Original

Dy. Registrar
NCLT Ahmedabad Bench
Ahmedabad

Date: 11/01/18
Place: Ahmedabad

NATIONAL COMPANY LAW TRIBUNAL,
BENCH, AT AHMEDABAD

C.P. (CAA) No. 122/NCLT/AHM/2017

CONNECTED WITH

C.A. (CAA) No. 91/NCLT/AHM/2017

In the matter of:-

Idea Cellular Limited,
a company incorporated under the provisions of the Companies Act, 1956 and having its registered office at Suman Tower, Plot No. 18, Sector-11, Gandhinagar- 382 011, Gujarat, India.

... Petitioner
(Transferee Company)

Order delivered on 11th January, 2018

Coram: Hon'ble Sri Bikki Raveendra Babu, Member (J)
And
Hon'ble Ms. Manorama Kumari, Member (J)

Appearance:

Mr. Mihir Joshi, Senior Advocate with Mr. Sandeep Singhi, Mr. Pranjal Buch and Ms. Parini Shah, advocates, for M/s. Singhi & Co., Advocates, for the Petitioner Companies.

FINAL ORDER

[Per: Bikki Raveendra Babu, Member (J)]

1. By way of this petition under Sections 230-232 of the Companies Act, 2013, the Petitioner Company is seeking sanction of a Composite Scheme of Amalgamation and Arrangement among Vodafone Mobile Services Limited

NATIONAL COMPANY LAW TRIBUNAL AHMEDABAD

and Vodafone India Limited and Idea Cellular Limited and their respective shareholders and creditors (Scheme).

2. The circumstances and/ or reasons that justify and/or necessitate the Scheme and the benefits which are likely to result are, *inter alia*, as follows:

a. consolidation of the telecommunications business of the Parties resulting in expansion of business and creation of greater value for shareholders and all other stakeholders;

b. synergies in operational processes and logistics alignment leading to economies of scale, rationalization of network infrastructure, creation of efficiencies and optimization of capital and operational expenditure, including lower maintenance expenses and savings in energy costs;

c. availability of combined resources together with the synergies in the operational processes and consequent reduction in cost to be utilized for strengthening the customer base, and providing high quality service to customers at competitive prices in a manner that would assist in achieving the Indian Government's 'Digital India' vision;

d. higher spectrum availability and larger single radio access network deployment, coupled with re-deployment of overlapping equipment from rationalized sites, resulting in lower capital expenditure;

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e. harmonization of sales and service channels;

f. sustained investment accelerating pan-India expansion of wireless broadband services, supporting introduction of digital content and 'Internet of Things' services as well as expanding financial inclusion through mobile money services for the benefit of the Indian consumers, businesses and society as a whole;

g. streamlining of regional and nationwide information technology systems and development of a common information technology system; and

h. general and administrative cost reduction and productivity gains by pooling of financial, managerial and technical resources, personnel capabilities, skills, expertise and technologies of the Parties.

3. The Petitioner Company states that the Scheme has been drawn up in accordance with law, and any modification(s) shall be in accordance with applicable law. The capital structure of the Petitioner Company as on the Effective Date, shall meet the following requirements of the Scheme: (i) ICL Promoters shall hold a minimum of 26% shareholding, (ii) Vodafone Promoters shall hold a minimum of 45.1% shareholding, and (iii) public shareholding shall be at least 25%, in accordance with listing regulation requirements in each case on a fully diluted basis..

4. The Petitioner Company, i.e., Idea Cellular Limited, had filed an application before this Tribunal being C.A.

(CAA) No. 91/NCLT/AHM/2017 for the requisite directions for holding and convening separate meetings of the Equity Shareholders, Secured Creditors (including secured debenture holders) and Unsecured Creditors (including unsecured debenture holders) of the Petitioner Company. This Tribunal vide its order dated 21st day of August 2017, inter alia, directed convening and holding of the meetings of the Equity Shareholders, Secured Creditors (including secured debenture holders) and Unsecured Creditors (including unsecured debenture holders) of the Petitioner Company.

5. Notice of meetings were sent individually to the Equity Shareholders, Secured Creditors (including secured debenture holders) and Unsecured Creditors (including unsecured debenture holders) of the Petitioner Company, i.e., Idea Cellular Limited, pursuant to the order dated 21st day of August 2017, together with a copy of the Scheme, a copy of the Explanatory Statement required to be furnished under Section 230-232 read with Section 102 of the Companies Act, 2013 and the prescribed Form of Proxy, amongst others. The notice of meetings was also advertised as directed by this Tribunal vide its order dated 21st day of August 2017 in English daily, "Indian Express", all Editions and in Gujarati daily, "Sandesh", Ahmedabad Edition on 11th day of September 2017. Mr. Justice Mohit S. Shah, former Chief Justice of Bombay High Court, the Chairman of the meetings has already filed the requisite affidavit dated 2nd day of October 2017 in respect of service of notices and appearance of advertisements of the said notice amongst others. The arrangement embodied in the Scheme was approved by (i) the requisite statutory

majority of persons representing three-fourths in value of the Equity Shareholders either in person or by proxy or by authorised representative, through postal ballot, e-voting and through voting at the venue of the meeting; (ii) unanimously by the Secured Creditors (including secured debenture holders); and (iii) the requisite statutory majority of persons representing three-fourths in value by the Unsecured Creditors (including unsecured debenture holders) of the Petitioner Company at the meetings held on 12th day of October 2017. The Chairman's report dated 13th day of October 2017 has also been filed before this Tribunal along with the present petition.

6. The Petitioner Company, thereafter, filed this petition seeking sanction of the Scheme. This Tribunal by its orders dated 15th day of November 2017 admitted the Petition and directed issuance of notice of hearing of the petition to (i) the Central Government through the Regional Director; (ii) the Registrar of Companies; (iii) income tax authorities; (iv) Government of India, Department of Telecommunications; (v) Competition Commission of India; (vi) Securities and Exchange Board of India; (vii) Reserve Bank of India; and (viii) Official Liquidator. This Tribunal also directed publication of notice of hearing of the petitions in English daily, "Indian Express", all Editions and Gujarati daily, "Sandesh", Ahmedabad Edition.

7. Pursuant to the order dated 15th day of November 2017 passed by this Tribunal, the Petitioner Company, i.e. Idea Cellular Limited, has published the notice of hearing of the petition in English daily, "Indian Express", all

Editions and Gujarati daily, "Sandesh", Ahmedabad Edition on 18th day of November 2017. The affidavit of service, on behalf of the Petitioner Company, dated 24th day of November 2017, has been filed confirming the publication of the notice in the newspapers as directed and also the notice of hearing of the petitions being served upon the concerned statutory authorities.

8. In response to the notice under Section 230(5) of the Companies Act, 2013 to the Regional Director, North Western Region, Ministry of Corporate Affairs, the Regional Director has filed its representation dated 27th day of October 2017 making the following observations:-

(1) In paragraph 2(c) of the said representation, the Regional Director has observed that the Petitioner Company be directed to place on record all the relevant facts so as to explain the clause contained in the Scheme for issuance of equity shares to the Transferor Company 1 and subsequent cancellation of the same by the Petitioner Company.

(2) In paragraph 2(d) of the said representation the Regional Director has observed that the Petitioner Company be directed to undertake the compliance of Section 232(3)(i) of the Companies Act, 2013 and to pay necessary fees accordingly.

(3) In paragraph 2(f) of the said representation, the Regional Director has observed that the Petitioner Company should comply with the SEBI Circulars as well as the observations made by BSE Limited (BSE) and

National Stock Exchange of India Limited (NSE) in their letters, both dated 4th day of August 2017.

(4) In paragraph 2(g) of the said representation the Regional Director has observed that the Petitioner Company should comply with the guidelines of FEMA and RBI from time to time.

(5) In paragraph 2(h) of the said representation it is observed by the Regional Director that the Petitioner Company may be directed to obtain licenses, approvals and other permissions, if any, from the regulatory authority/concerned ministry, to carry on the activities of the Petitioner company and to follow all the other procedures as may be required by the regulatory authorities on payment of fees, if any, on sanctioning of the scheme by this Tribunal.

(6) In paragraph 2(i) of the said representation it is observed by the Regional Director that the Petitioner Company may be directed to place on record all the relevant facts and to undertake the various compliances of Department of Telecommunications, Ministry of Communications, in the matter.

(7) In paragraph 2(j) of the said representation the Regional Director has observed that the Petitioner Company be directed to place on record all the relevant facts and to undertake the various compliances of Competition Commission of India, in the matter.

(8) In paragraph 2(k) of the said representation the Regional Director has observed that the Petitioner Company may be directed to give an undertaking to the effect that the reserves so created, if any, shall not be available for distribution of dividend and also, the Petitioner Company to comply with Accounting Standard-14 in the matter.

(9) In paragraph 2(l) of the said representation the Regional Director has observed that the Petitioner Company may be directed to place on record the material to show as to how the Scheme protects the interest of public shareholding.

9. In response to the representation of the Regional Director, the Petitioner Company has filed affidavit in reply dated 27th day of November 2017.

10. In response to the notice to the Official Liquidator, the Official Liquidator has filed a representation dated 18th day of October 2017, to which the Petitioner Company has filed its reply affidavit dated 1st day of November 2017.

11. Heard learned Senior Advocate, Mr. Mihir Joshi, with learned Advocates, Mr. Sandeep Singhi, Mr. Pranjal Buch and Ms. Parni Shah, for Singhi & Co., Advocates for the Petitioner Company and learned Advocate, Mr. Pathik Acharya for Mr. Devyang Vyas, Advocate for the Regional Director.

12. The Petitioner Company in paragraph 3 of its reply has, inter alia, stated that the Part II of the Scheme

contemplates issuance of equity shares to the shareholders of the Transferor Company 1, equivalent to 89% of the issued, subscribed and paid-up share capital of the Petitioner Company on a Fully- Diluted Bases on the date prior to such issuance in consideration for the amalgamation of the Transferor Company 1 into and with the Petitioner Company. Further, Part III of the Scheme contemplates issuance of equity shares to the shareholders of the Transferor Company 2, equivalent to 100% of the issued, subscribed and paid-up share capital of the Petitioner Company on a Fully- Diluted Bases immediately prior to such issuance (subject to, and after, completion of: (i) pre-closing adjustments pursuant to clause 4.2.3 of the Scheme; and (ii) cancellation of shares pursuant to clause 3.4.4 (ii) of the Scheme). Therefore, as on the Effective Date, whatever would be the outstanding employee stock options of the Petitioner Company shall be added to the then paid-up equity share capital of the Petitioner Company and, thereafter, the number of shares to be issued, as stated hereinabove, shall be calculated. Hence, the number of shares mentioned in the representation of the Regional Director are tentative numbers, based on the diluted capital of the Petitioner Company as on 31st day of August 2017. In light of the aforesaid, this Tribunal is of the view that the observations of the Regional Director at paragraph 2(c) of the representation stand satisfied.

13. The Petitioner Company in paragraph 4 of its reply has, inter alia, stated that the the Petitioner Company undertakes to pay necessary fees, if any payable, in accordance with law. In light of the aforesaid, this

Tribunal is of the view that the observation of the Regional Director at paragraph 2(d) of the representation stands satisfied.

14. The Petitioner Company in paragraph 6 of its reply has, inter alia, stated that the the Petitioner Company, in terms of SEBI Circular dated 10th day of March 2017, has received no adverse observation/ no objection letters, both dated 4th day of August 2017, from BSE and NSE. The petitioner has submitted that BSE and NSE have issued the aforesaid letters only upon the letter dated 4th day of August 2017 addressed by SEBI to BSE and NSE, respectively. In the circumstances, according to the Petitioner, the Petitioner Company has complied with the requirement of SEBI Circular dated 10th day of March 2017. The petitioner has further submitted that under the provisions of Section 230(5) of the Companies Act, 2013, the Petitioner Company sent the notices to NSE, BSE and SEBI, vide its notices dated 11th day of September 2017 (Pages 1363-1368 of the paper book of C.A. (CAA) No. 91/NCLT/AHM/2017). The Petitioner Company has not received any representation from the aforesaid stock exchanges. SEBI, vide its letter dated 25th day of September 2017 (Page 1548-1549 of the paper book) observed that the comments of SEBI have already been incorporated (a) in the notice to the secured creditors, equity shareholders and unsecured creditors; and (b) as risk factor 1 in the abridged prospectus. In the said letter it is further observed that the comments of SEBI have been brought to the notice of this Tribunal as evident from paragraph 9.g of the order dated 21st day of August 2017 passed by this Tribunal. In the said letter it was further

noted that SEBI has no further comments to offer. Pursuant to the orders of this Tribunal, the petitioner filed further affidavit on 30th November, 2017 undertaking that the petitioner will comply with the directions of SEBI in relation to ongoing examination and purchase of shares of petitioners by purchasers before announcement of the Scheme by SEBI. In light of the aforesaid, this Tribunal is of the view that the observations of the Regional Director at paragraph 2(f) of the representation stand satisfied. However, it is observed that the petitioner company will abide by the decision of SEBI.

15. The Petitioner Company in paragraph 7 of its reply has, inter alia, stated that the Petitioner Company shall comply with the extant RBI/FEMA regulations, as and when the shares would be issued and allotted to the non-resident shareholders. It is stated that the Petitioner Company had also sent the notice under Section 230(5) of the Companies Act, 2013 to RBI (Pages 1359-1362 of the paper book of C.A. (CAA) No. 91/NCLT/AHM/2017). It is further stated that the Petitioner Company has not received any representation from RBI. In light of the aforesaid, this Tribunal is of the view that the observations of the Regional Director at paragraph 2(g) of the representation stand satisfied.

16. The Petitioner Company in paragraph 8 of its reply has, inter alia, stated that the Petitioner Company undertakes that it will comply with all the applicable Licence Conditions and DoT Guidelines that are applicable for the merger of the licences once this Hon'ble Tribunal considers and approves the Scheme. In light of the aforesaid, this Tribunal is of the view that the observations

of the Regional Director at paragraph 2(h) and 2(i) of the representation stand satisfied.

17. The Petitioner Company in paragraph 9 of its reply has, inter alia, stated that the Competition Commission of India (CCI) by its letter dated 24th day of July 2017 (Page 1414 of the paper book) considered the proposed combination and approved the same under Section 31(1) of the Competition Act, 2002. Further, CCI passed an order dated 3rd day of October 2017 (Pages 1659 to 1674 of the paper book of C.A. (CAA) No. 91/NCLT/AHM/2017). It is stated that the Petitioner Company had also sent the notice under Section 230(5) of the Companies Act, 2013 to CCI (Pages 1369-1371 of the paper book of C.A. (CAA) No. 91/NCLT/AHM/2017). It is further stated that CCI by its letter dated 25th day of September 2017 (Pages 1546-1547 of the paper book) informed this Tribunal that the Scheme has been approved by CCI on 24th day of July 2017 under the provisions of the Competition Act, 2002. In light of the aforesaid, this Tribunal is of the view that the observations of the Regional Director at paragraph 2(j) of the representation stand satisfied.

18. The Petitioner Company in paragraph 10 of its reply has, inter alia, stated that the Petitioner Company has transitioned to Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs (MCA) with the transition date being 1st day of April 2015 as the Petitioner Company was covered under Phase I of Ind AS implementation roadmap issued by MCA. Accordingly, Accounting Standard (AS) 14 on "Accounting for Amalgamations" is no more applicable on transition to Ind AS. The accounting treatment on merger to be made in the

books of the Petitioner Company after the sanction of the Scheme shall be in compliance with the applicable Ind AS specified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, or any other relevant or related requirement under the Companies Act, 2013 as applicable on the Effective Date. The same would be evident from clauses 2.6 and 3.6 of the Scheme. In light of the aforesaid, this Tribunal is of the view that the observations of the Regional Director at paragraph 2(k) of the representation stand satisfied.

19. The Petitioner Company in paragraph 11 of its reply has, inter alia, stated that the absolute number of shares held by the public shareholders is not getting reduced under the Scheme. Only the percentage holding would undergo change. It is stated and submitted that the share exchange ratio has been arrived at by the independent valuers and that the same has been approved by the requisite statutory majority of the equity shareholders. It is further stated that the stock exchanges have also issued their no objection/ no adverse observations to the Scheme based on the approval granted by SEBI. In the circumstances, it is submitted that the Scheme nowhere prejudice the interest of the public shareholders. In light of the aforesaid, this Tribunal is of the view that the observations of the Regional Director at paragraph 2(l) of the representation stand satisfied.

20. In response to the observations made by the official Liquidator in paragraphs 11 and 12 of its representation, in paragraph 3 of the reply of the Petitioner Company, it is stated that the Chairman appointed for the meetings, which were convened on 12th day of October 2017, has

already filed his affidavit of service on 2nd day of October 2017 (pages 1300-1379 of the paper book of C.A. (CAA) No. 91/NCLT/AHM/2017) before this Tribunal. It is further stated that the Chairman has also filed his report dated 13th day of October 2017 (page 1391-1656 of the paper book of C.A. (CAA) No. 91/NCLT/AHM/2017) declaring the results of the meetings convened on 12th day of October 2017.

21. In response to the observations made at paragraph 14 of the representation of the Official Liquidator, it is submitted in paragraph 5 of the reply that the Petitioner Company shall preserve its books of accounts, papers and records and shall not dispose them of without prior permission of the Central Government.

22. In response to the observations made at paragraph 15 of the representation of the Official Liquidator, it is submitted in paragraph 6 of the reply that the Scheme nowhere proposes absolving the Petitioner Company from any of its statutory liability, if any.

23. With regard to the observations made at paragraph 17 of the representation of the Official Liquidator, it is submitted that the Petitioner Company shall file necessary forms with the concerned Registrar of Companies, once the order sanctioning the Scheme is passed by this Tribunal and that the Scheme becomes effective as envisaged under the Scheme.

24. Mr. Mihir Joshi, Senior Advocate has submitted that under the telecom licence conditions of the Petitioner

Company, and the Merger and Acquisition Guidelines, 2014, issued by the Ministry of Communications and Information Technology, the proposal for transfer/merger of licences/authorisation will be considered after the sanction/approval to the Scheme by NCLT. Mr. Joshi therefore submitted that the thirty-day time frame (under section 230(8)) for lodgement with the Registrar of Companies, of this order of sanction of the Scheme, may extended, until thirty days from the date on which all the Conditions Precedent set forth in Clause 4.8 of the Scheme are fulfilled. After hearing the submissions of Mr. Mihir Joshi, this Tribunal is of the considered view that the time for lodgement of this order cannot be extended depending on contingency viz. till the conditions set forth in clause 4.8 of the Scheme is fulfilled. Hence, the petitioner shall lodge this order with ROC within 30 days. However, the petitioner is given liberty to file application or applications seeking extension of time for lodgement of this order beyond the period of 30 days from time to time giving cogent reasons.

25. This Tribunal has received a letter dated 24.11.2017 from the office of the Income Tax department. In response to the said letter, Mr. Mihir Joshi, Senior Advocate submitted that the observation made by the Income Tax Department in the said letter to the effect that the liability of the merging entities, in the capacity of the representative assessee, needs to be assumed by the merged entity, is pre-mature and irrelevant for the present petition. Mr. Joshi further submitted that against the notice issued by the Income Tax authorities under section 163 of the Income Tax Act, 1961 to Vodafone India Limited

COMPANY LAW TRIBUNAL AHMEDABAD

("VIL"), VIL filed Writ Petition No. 1942 of 2007 before the Hon'ble Bombay High Court. The Hon'ble Bombay High Court by its order dated 12.9.2007 recorded the statement made by the counsel for the Income Tax Department that the said department will not act on the aforesaid notice issued under section 163 of the Income Tax Act, 1961. Mr. Joshi submitted that the said writ petition is pending and there is no determination that VIL is a representative assessee. In light of the aforesaid, Mr. Joshi submitted that the Petitioner Company assuming any alleged liabilities of the merging entities, in the ostensible capacity of VIL as a purported representative assessee, cannot, and does not arise. Mr. Joshi further submitted that the aforesaid letter dated 24.11.2017 of the Income Tax Department seeks to pre-empt the adjudicatory process which is impermissible. After hearing the submissions of Mr. Joshi, this Tribunal is of the view that the question of the Petitioner Company assuming the liability of the merging entities, in the capacity of the representative assessee, would arise only once the same is finally determined by the adjudicating authority/court to the effect that VIL is a representative assessee. The rights and contentions of the parties are left open in this regard and that the Petitioner Company shall abide by the final adjudication of the aforesaid subject matter. In case there is a finding that VIL is a representative assesse and that finding reached finality, then the income tax liability of VIL as a representative assesse shall be the liability of ICL (Transferee Company). The petitioner Transferee Company shall file an undertaking affidavit to that effect before this Tribunal within 30 days from the date of this order. In light of the aforesaid, this Tribunal is of the view

that the observation of the Income Tax Department in its aforesaid letter dated 24.11.2017 stands satisfied.

26. Considering the entire facts and circumstances of the case and on perusal of the Scheme and the proceedings, it appears that the requirements of the provisions of sections 230-232 of the Companies Act, 2013 are satisfied. The Scheme is genuine and *bona fide* and in the interest of the shareholders and creditors.

27. In the result, this Company Petition is allowed and the Scheme, which is at Annexure-L to the petitioner is hereby sanctioned. The sanction of the Scheme is subject to order of NCLT, Mumbai Bench in the matter of the Transferor Company VIL.

28. The fees of Official Liquidator are quantified at Rs.15,000/-. The said fees would be paid by the Petitioner Company.

29. Filing and issuance of drawn up orders are dispensed with. All concerned authorities to act on a copy of this order along with the Scheme duly authenticated by the Registrar of this Tribunal. The Registrar of this Tribunal shall issue the authenticated copy of this order alongwith Scheme immediately.

30. This Company Petition is disposed of accordingly.

Ms. Manorama Kumar,
Member (J)

11.1.18
Bikki Raveendra Babu,
Member (J)

gt

Certified as True Copy of Original

By Registrar

Date: 11/01/18 NCLT Ahmedabad Bench
Place: Ahmedabad Ahmedabad