



**Cancellation of Recovery certificate no. 4415 of 2021 against Sanjay Jethalal Soni – HUF (PAN: AAWHS0331J) in the matter of Timbor Home Limited.**

Whereas the Recovery Certificate No. **4155 of 2021** dated **December 28, 2021** was drawn against **Sanjay Jethalal Soni – HUF (PAN: AAWHS0331J)** for sum of Rs. 48,46,058/- (Rupees Forty-Eight Lakh Forty-Six Thousand Fifty-Eight Only) along with further interest, all costs, charges and expenses incurred for non-payment of disgorgement amount imposed by Whole Time Member vide Order No. WTM/AB/EFD-1/DRA1/16/2020-21 dated November 20, 2020 in the matter of Timbor Home Limited.

The aforesaid order dated November 20, 2020 was challenged before the Hon'ble Securities Appellate Tribunal ("SAT") in Appeal No.47 of 2022. Hon'ble SAT vide its order dated January 29, 2026 has allowed the appeal.

In view of said Hon'ble SAT order and in exercise of powers under sub-section (1) of section 28A of the Securities and Exchange Board of India Act, 1992; read with section 224 and rule 12 of the Second Schedule to the Income-tax Act, 1961, the **Recovery Certificate No. 4415 of 2024 dated December 28, 2021** drawn against **Sanjay Jethalal Soni – HUF (PAN: AAWHS0331J)** stands cancelled.

Given under my hand and seal at Ahmedabad this <sup>06<sup>th</sup></sup> day of February, 2026



*Pooja Dhangraa*

**RECOVERY OFFICER**

पूजा ढींगरा / Pooja Dhangraa  
वसूली अधिकारी एवं उपमहाप्रबंधक  
Recovery Officer & Deputy General Manager  
भारतीय प्रतिभूति और विनियम बोर्ड  
Securities and Exchange Board of India  
अहमदाबाद / Ahmedabad