

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

CERTIFICATE No. 8143 of 2024

Certificate under section 28A of the Securities and Exchange Board of India Act, 1992 read with section 222 of the Income Tax Act, 1961

TOPLINE FABRICS PRIVATE LIMITED (PAN: AAACO7265J)
(NOW KNOWN AS M.A. MARKET SERVICES PRIVATE LIMITED)
F-28, F/F, Preet Vihar, Delhi - 110092

TOPLINE FABRICS PRIVATE LIMITED (PAN: AAACO7265J)
(NOW KNOWN AS M.A. MARKET SERVICES PRIVATE LIMITED)
184, SAINI ENCLAVE, Delhi - 110092

CORRIGENDUM TO NOTICE OF DEMAND UNDER RULE 2 OF THE SECOND SCHEDULE TO THE INCOME TAX ACT, 1961 READ WITH SECTION 28A OF THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992

1. This is to certify that a sum of Rs. 5,35,000/- (Rupees Five Lakhs Thirty-Five Thousands Only) 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/SM/DD/2021-22/14328-14339 dated November 24, 2021 in the matter of Kalpa Commercial Limited	8,00,000/-
Less: Partial penalty amount paid by the defaulter in November 2022	4,50,000/-
Balance Penalty payable (A)	3,50,000/-
Add: Interest from November 2021 to November 2022 on ₹ 8,00,000 @ 1% p.m. (B)	1,04,000/-
Add: Interest on balance penalty amount of ₹ 3,50,000 (₹ 8,00,000-4,50,000) from December 2022 to October 2024 @ 1% p.m. (C)	80,500/-
Add: Recovery Cost (D)	1,000/-
Total (A+B+C+D)	5,35,500/-

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 Account No. SEBIRDPEN8143 of ICICI Bank (IFS 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 28A of the Securities and Exchange Board of India Act, 1992 ("SEBI 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 28A of the SEBI Act, 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 November 24, 2021 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 28A of the SEBI Act.

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, anupams@sebi.gov.in and kshamac@sebi.gov.in.

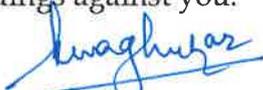
Case Name and Recovery Certificate Number :	
Name of Payer :	
Date of Payment:	
Amount Paid :	
Transaction No. :	
Bank Details (Bank Name, Branch Name, IFSC Code and Account No.) from which payment is made :	

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

Dated: January 07, 2025




P. Wagherkar
Recovery Officer
क्षमा ए. वाघेरकर
वर्चस्वी अधिकारी एवं महाप्रबंधक
Recovery Officer & General Manager
भारतीय प्रतिभूति और विनियम बोर्ड
Securities and Exchange Board
उत्तरी प्रादेशिक कार्यालय / Northern Regional Officer
नई दिल्ली / New Delhi