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'VOID AB INITIO'

Maha Charity Body May Probe Legal Opinion on Tata Trust Share Transfer

Kala Vijayraghavan & Rashmi Rajput

Mumbai: The Maharashtra Charity Commissioner is likely to examine an external legal opinion questioning the validity of the 1989 transfer of 833 Tata Sons shares from the Navajbai Ratan Tata Trust to former trustee Naval H Tata.

The legal opinion, authored by former Supreme Court judge and former National Company Law Appellate Tribunal (NCLAT) chairperson Justice (Retd) S J Mukhopadhaya, concludes that the transfer was *"void ab initio"*, or invalid from inception, alleging violations of the Companies Act, 1956, Tata Sons' Articles of Association and the fiduciary obligations of the trustees.

The 27-page opinion, dated July 23, was sought by advocate Katyayani Agrawal on behalf of the Sir Ratan Tata Trust and has since been placed before the Maharashtra Charity Commissioner for consideration.

To be clear, the legal opinion represents the counsel's assessment of the transaction and does not by itself constitute a judicial finding on the validity of the 1989 transfer.

According to the opinion reviewed by ET, the 833 ordinary shares were transferred to Naval Tata within a week of his resignation as trustee in January 1989. The transaction allegedly did not involve an attempt to determine or secure the fair value of the shares, while the share register recorded "nil" consideration.

Justice Mukhopadhaya has held that the transfer amounted to a related-party transaction and was contrary to the charitable objectives of the trust and detrimental to its beneficiaries. The opinion also finds that the transaction did not comply with requirements under Section 108 of the Companies Act, 1956, relating to transfer of shares, as well as relevant provisions of Tata Sons' Articles of Association.

The opinion examines Articles 58, 59 and 60 of 'Tata Sons' Articles, which, according to the legal view, required the fair value of shares to be determined and prescribed procedures to be followed in relation to transfers.

Investment Hub

▸▸ From Page 1

Manufacturing remains at the centre of policy—backed by investments in infrastructure, digital public infrastructure, semiconductor and electronics production, defence manufacturing and logistics.

The government's continued focus on ease of doing business and attracting global capital has reinforced India's position as one of the world's most closely watched investment destinations.

That makes this year's World Leaders Forum particularly significant.

More than 40 global speakers will debate the India opportunity at a time when boardrooms are rethinking supply chains, capital allocation and geopolitics. Over 300 of India's leading CEOs are expected to attend. As always, the conversations will span business, policy, technology and finance, bringing together political leaders, entrepreneurs, investors, academics and global thought leaders under one roof.

For many in the audience, however, the centrepiece will be the Prime Minister's address. It is expected to set the tone for two days of discussions on India's next phase of growth, artificial intelligence, geopolitics, technology-led disruption, attracting global capital and, of course, Bollywood's growing global influence.

To register, scan here or visit **etworldleadersforum.com**

OPEC+ Agrees Sept Oil Hike

London: OPEC+ approved an oil production quota increase on Sunday of around 188,000 barrels per day from September, the producer group said, in a move that completes the unwinding of a layer of voluntary output cuts.

Due to export disruptions from the Gulf, Russia and Kazakhstan caused by the Iran and Ukraine wars, successive monthly OPEC+ hikes over most of this year have remained largely on paper with little impact on the market.

The September increase agreed by core OPEC+ members—Saudi Arabia, Russia, Iraq, Kuwait, Algeria, Kazakhstan and Oman—finishes the phased rollback of a 1.65 million bpd supply cut originally agreed in 2023, when the group still included the United Arab Emirates, which left OPEC in May. Although OPEC+ sources said before the meeting the group would likely pause output increases for the fourth quarter, its statement made no reference to what might be agreed for the last three months of 2026.

Successive monthly OPEC+ hikes over most of this year have remained largely on paper

A pause was still a feasible option, said Jorge Leon, an analyst at Rystad. "OPEC+ has finished unwinding its voluntary cuts. The next challenge is managing the surplus that could emerge as export flows normalise," he said. "Having completed the restoration campaign, OPEC+ has little incentive to rush into further supply changes. Our base case is a fourth-quarter pause while the group prepares for the 2027 quota negotiations."

OPEC REVIEWING CAPACITY BEFORE SETTING 2027 QUOTAS

A separate OPEC+ meeting of a panel called the Joint Ministerial Monitoring Committee also met, OPEC said on Sunday, and reiterated concern about attacks on energy assets during the U.S.-Israeli war on Iran, saying they were expensive and time-consuming to repair and so have an impact on supply.

With September's output hike now agreed, OPEC+ still has in place one more layer of output cuts that apply to most of the group's members. Those roughly 2 million bpd in cuts date back to 2022 and are due to remain in place until the end of this year.

OPEC+ is carrying out a review of its members' oil production capacity that will be used for the 2027 output baselines from which quotas are set. It faces potentially difficult talks over new production quotas, with some members, including Iraq, pushing for higher individual quotas to reflect their higher capacity.

IDBI BANK

IDBI Bank Limited
Retail Recovery Department 44, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017; Tel.: (+9133) 6655 7746/877 Ph No.: 7696020219
Website:- www.idbibank.in CIN-L65190MH2004GO1148838

[Appendix IV-A] [See proviso to rule 8 (6) & 8(2)] SALE NOTICE FOR SALE OF IMMOVABLE PROPERTIES

E-Auction Sale Notice for Sale of Immovable Assets under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 read with proviso to Rule 8(6)/8(2) of the Security Interest (Enforcement) Rules, 2002.

Notice is hereby given to the public in general and in particular to the borrower(s) and guarantor(s) that the below described immovable and movable property mortgaged / charged/ hypothecated to the secured creditor, the Symbolic Possession of which have been taken by the Authorized officer of IDBI Bank, secured creditors, will be sold on 10-09-2026 (Wednesday) "As is where is", "As is what is" and "whatever there is" basis for recovery of dues to the IDBI Bank Ltd from below mention Borrower(s) and Guarantor(s). The Reserve Price and earnest money deposit (EMD) is displayed against the details of respective properties.

DESCRIPTION OF PROPERTIES TO BE AUCTIONED ON 10-09-2026 (30 days Notice)

Name of Borrower/ Co-borrower(s)/ Guarantor(s) /Mortgagor(s) & A/c No.	a) Date of Demand Notice b) Date of Possession Notice c) Claim Amount as per Demand Notice d) Possession Type	a) Reserve Price b) Earnest Amount Deposit (EMD) c) Bid/Tender Increase Amount	Description of the Immovable Property
MINI DAIRY (BORROWER, REPRESENTED BY ITS PARTNERS) SMT. RUBI GHOSH (PARTNER, MINI DAIRY) SHRI ANUP KUMAR GHOSH (PARTNER, MINI DAIRY) Loan A/c No. 1526673100000055 & 1526651100000815)	a) 20.03.2026 b) 30.05.2026 (Symbolic) c) Rs. 2,83,53,587.63 (Rupees Two Crore Eighty Three Lakh Fifty Three Thousand Five Hundred Eighty Seven and Sixty three Paisa Only) as on 20.03.2026 (interest reckoned up to 01.01.2026) together with further interest and charges thereon. d) Symbolic Possession	a) Rs.1,78,40,000.00 (Rs.1,34,000,000.00 Land and Building Rs. 44,40,000.00 Plant and Machinery) b) Rs. 17,84,000.00 c) Rs 10,000/-	ALL THAT piece and parcel of a land measuring about 2.25 Decimals 0ut of 5 decimal be the same a little more or less, lying and situated at Mouza-Natgram, J.L. No. 18, Touzi No. 17, comprised in R.S. Dag No. 407 & L.R. Dag no. 461 under L.R. Khatian No. 125 & 241/1, within the limits of Dharmapur 1nos. Gram Panchayat, P.S-Gaighata, A.D.S.R. Office-Chandpara, in the District of North 24 Parganas in the name of Shri Anup Ghosh, Sale Deed no. 02824 of 2014 of ADSR Chandpara. -ALL THAT piece and parcel of measuring about 5.25 Satak land be the same or a little more or less J.L lying and situated at Mouza Natagram, No. 18, Re.Su No. 302, Touzi No. 2049, under R.S. Khatian No. 313 & 87 & 407/652, comprised under Dag Nos. 407 461, L.R. Khatian No. 380, under P.S. Gaighata, Dist. North 24 Parganas in the name of Smt Rubi Ghosh, Sale Deed no. 2952 of 2004 of ADSR Chandpara. -ALL THAT piece and parcel of measuring about 8.25 land Satak be the same or a little more or less lying and situated at Mouza Natgram, J.L 466, No. 18, under R.S. Khatian No. 76, L.R. Khatian No. 125, comprised under R.S. Dag Nos. 410, L.R. Dag No. P.S. Gaighata, Dist. North 24 Parganas in the name of Smt Rubi Ghosh, Sale Deed no. 6341 of 2009 of ADSR Chandpara, -ALL THAT piece and parcel of land measuring about 5.25 Satak be the same or a little more or less lying and situated at Mouza Natagram, J.L. No. 18, Re.Su No. 302, Touzi No. 2049, under R.S. Khatian No. 313 & 87 comprised under Dag Nos. 407 & 461/652, L.R. Dag No. 461, L.R. Khatian No. 380, under P.S. Gaighata, Dist-North 24 Parganas, the name of Smt Rubi Ghosh Sale Deed no. 0926 of 2005 of ADSR Chandpara, Together with all buildings and structures thereon and all plant and machinery attached to the earth or permanently fastened to anything attached to the earth.

Gist of Terms and Conditions appearing in the bid documents:
1. The sale would be on E-Auction platform at the website https://baanknet.com/ through auction service provider PSB Alliance Pvt. Ltd. situated at Unit 1, 3rd Floor, VIOS Tower, Ank Nagar, Wadala East, Mumbai-400037.
2. The Bid Document can be obtained from Kolkata Zonal Office, 44, Shakespeare Sarani, Kolkata-700017 on working days 11.00 A.M. to 4.00 P.M.) or from the website www.idbibank.in and https://baanknet.com/ till 09.09.2026, 4 PM.
3. To the best of knowledge and information there are no encumbrances on the above properties.
4. This publication is also statutory sale notice to the Borrower's/Gaurantor's/Mortgagor's for sale under rule 8(6)/8(2) as per amended SARFAESI Act 2002.
5. Further details and General Terms and Conditions Bank's website [www.idbibank.in] and or contact the Branch Officials mentioned above and also refer to the bid document hosted therein.
6. The Authorised Officer reserves the right to accept or reject any or all of the bids without assigning reason(s) or cancel the auction process.
7. Date and Time of Inspection is 03.09.2026 from 11.00 A.M. to 4.00 P.M.
8. Date and Time of E-Auction is 10.09.2026 from 11.00 A.M. to 1.00 P.M.

Date: 03.08.2026 ; Place: Kolkata — Sd/- Authorised Officer, IDBI Bank Ltd.

इण्डियन ओवरसीज़ बैंक — **Indian Overseas Bank**
आपकी प्रगति का सच्चा साथी — Good people to grow with

Kolkata - Kasba Gold Park Branch, 1st Floor, WBVHA Building, Kolkata - 700107. Ph.- 8925951517, Email : iob1517@iob.bank.in

POSSESSION NOTICE
(For Immovable Property) [Rule 8(1)]

Whereas the undersigned being the Authorised Officer of the **Indian Overseas Bank** Kolkata- Kasba Gold PARK, under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 and in exercise of powers conferred under section 13(12) read with rule 3 of the Security Interest (Enforcement) Rules, 2002 issued a demand notice dated **16.03.2026** calling upon the borrowers/ mortgagors/ guarantors **Mithu Shaw,** Gonipur Road, Gonipur, Maheshtala (M), PO- Mahishtala, South 24 Parganas, Kolkata, West Bengal- 700141 (hereinafter referred as 'borrowers') to repay the amount mentioned in the notice being **Rs.16,13,528.40 (Rupees Sixteen Lakh Thirteen Thousand Five Hundred Twenty Eight and Paise Forty Only) as on 16.03.2026** with further interest at contractual rates and rests, charges etc till date of realization within 60 days from the date of receipt of the said notice.

(1) The borrowers having failed to repay the amount, notice is hereby given to the borrowers and the public in general that the undersigned has taken constructive possession of the property described herein below in exercise of powers conferred on him/ her under Section 13(4) of the said Act read with Rule 8 of the said Rules on this **29th day of July of the year 2026.**

(2) The borrowers in particular and the public in general are hereby cautioned not to deal with the property and any dealings with the property will be subject to the charge of **Indian Overseas Bank** for an amount of **Rs.16,53,809.40 (Rupees Sixteen Lakh Fifty Three Thousand Eight Hundred Nine and Paise Forty Only) as on 27.07.2026** with interest thereon at contractual rates & rests as agreed, charges etc., from the aforesaid date mentioned in the demand notice till date of payment less repayments, if any, made after issuance of Demand Notice. The dues payable as on the date of taking possession is **Rs.16,53,809.40 (Rupees Sixteen Lakh Fifty Three Thousand Eight Hundred Nine and Paise Forty Only)** payable with further interest at contractual rates & rests, charges etc. till date of payment.

(3) The borrower's attention is invited to provisions of Sub-section (8) of the Section 13 of the Act, in respect of time available to them, to redeem the secured assets.

DESCRIPTION OF IMMOVABLE PROPERTY

All that piece and parcel of Residential Flat No.7, On the Third Floor (Western Side) measuring Carpet Area 546 Sq. Ft., being its Super Built-Up area 694 Sq. Ft. comprised in R.S. & L.R. Dag No.820, appertaining to R.S. Khatian No.701, L.R. Khatian No.6654, R.S. No.486, J.L. No.17 now 117, Touzi No.3, 4 and 5, Mouza - Sarsuna, Ward No.127, within the Limits of Kolkata Municipal Corporation, being Premises No.1769, Kasba Danga Road, Assessee No.411270932038, P.S.- Behala now Thakurpukur, District- South 24 Parganas, West Bengal- 700061 together with undivided proportionate share and interest in the land underneath the said building and all common rights over the common areas and facilities available in the said building.

Date: 29.07.2026 **Place: Kolkata** — **Authorised Officer Indian Overseas Bank**

IDBI BANK

IDBI Bank Limited
Retail Recovery Department 44, Shakespeare Sarani, 2nd Floor, Kolkata - 700 017;Tel.: (+9133) 6655 7746/877
Website:- www.idbibank.in CIN-L65190MH2004GO1148838

[Appendix IV-A] [See proviso to rule 8 (6)] SALE NOTICE FOR SALE OF IMMOVABLE PROPERTIES

E-Auction Sale Notice for Sale of Immovable Assets under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 read with proviso to Rule 8 (6) of the Security Interest (Enforcement) Rules, 2002.

Notice is hereby given to the public in general and in particular to the borrower(s) and guarantor(s) that the below described immovable property mortgaged / charged to the secured creditor, the Physical Possession of which have been taken by the Authorized officer of IDBI Bank, secured creditors, will be sold on 18-Aug-2026 (Tuesday) "As is where is", "As is what is" and "whatever there is" basis for recovery of dues to the IDBI Bank Ltd from below mention Borrower(s) and Guarantor(s). The Reserve Price and earnest money deposit (EMD) is displayed against the details of respective properties.

DESCRIPTION OF PROPERTIES TO BE AUCTIONED ON 18-Aug-2026 (15 days Notice)

Branch Name	Name of Borrower/ Co-borrower(s)/ Guarantor(s)/ Mortgagor(s) &A/c No.	Description of the Immovable Property	a) Date of Demand Notice b) Date of Possession Notice c) Claim Amount as per Demand Notice	a) Reserve Price b) Earnest Amount Deposit (EMD) c) Bid/Tender Increase Amount
Rishra Branch	Pritam Laha (Borrower) Jamuna Laha (Co-Borrower) A/C No LAN- 0060675100072283, 0060675100057150 & 0060675100057141	Sri Pritam Laha (Borrower) & Smt. Jamuna Laha (Co-borrower) had mortgaged immovable properties All that piece and parcel of land admeasuring 03 kothas 08 chittaks together with structure there on lying and situated at mouza - Rishra, J. L. No. 27, R. S. Dag No. 1261, under R.S. Khatiyan no. 35 appertaining to L.R. Dag No. 3247, L.R. Khatiyan No. 14093, within the ambit of Rishra Municipality, under ward no. 21, P.S. Rishra, Dist. Hooghly, West Bengal. Butted and Bounded by: On the North: Property of Prantosh Chakraborty ; On the South: Land and House of Jagabandhu Debnath, On the East: Property of Jhumur Pal ; On the West: 20' ft. wide Municipality Road. together with all buildings and structures thereon attached to the earth or permanently fastened to anything attached to the earth. Encumbrance: Not Known.	1) 02.09.2022 2) 08.05.2025 (Physical) c) Rs. 40,99,584.72 (Rupees Forty Lakh Ninety Nine Thousand Five Hundred Eighty Four Paise Seventy Two Only) together with further interest, cost and charges thereon as per Demand Notice dated 02-09-2022 (with interest reckoned upto 09-06-2022 for Home Loan & Loan for Insurance Premium 10-12-2021 for GECL) due to the IDBI Bank Limited	a) Rs. 36.00 Lakhs b) Rs. 3.6 Lakhs. c) Rs 5,000/-

NOTICE FOR STATUTORY 15 DAYS SALE NOTICE UNDER RULE 8(6) OF SARFAESI ACT 2002

Bid Document can be obtained from Kolkata Zonal Office, IDBI Bank, Rishra Branch on working days (11:00 A.M. to 4:00 P.M.) or from the website: website: https://www.bankeauctions.com (by C1India (P) Ltd | www.c1india.com) and IDBI Bank's website: https://www.idbibank.in from 06.08.2026 till 17.08.2026.

Last date of submission of Bid form along with undertaking, KYC documents and EMD	17-08-2026 11.00am to 4.00pm
Date and Time of inspection :	12-08-2026 11.00am to 3.00pm
Date and Time of E-Auction :	18-08-2026 11.00am to 2.00pm

For detailed terms and conditions of the sale, please refer to the link provided in IDBI Bank, Secured Creditor's website i.e. www.idbibank.in.

Date: 03.08.2026 ;Place: West Bengal — **Sd/- Authorised Officer, IDBI Bank Ltd.**

PUBLIC NOTIFICATION

NOTICE is hereby given that Ms. Kainat Qamruddin intends to create a mortgage in favour of IDFC First Bank Limited, Kolkata, in respect of her proposed purchase of ALL THAT Flat A-4, 1st Flr (600 sq. ft. SBUA / 463 sq. ft. Covered / 412 sq. ft. Carpet) in "P.N. Apartment Phase-IV" on 5 Cottahs 14 sq. ft. land at Mouza Gopalpur, J.L. 2, Re. Su. 140, Touzi 2998; Dag: C.S. 5024, R.S./L.R. 3226; Khatian: C.S. 979, R.S. 2673, Ejara 2673/1, L.R. 1036/1. Address: Block-I, South Narayanpur, Kolkata-700136, P.S. Airport, Dist. 24 Pgs. (N), Holding No. 200 (prev. AS/32/14-15 & RGM-6/200) Ward 06 within Bidhannagar Municipal Corporation from its lawful owners, namely Sri Biswanath Mallick, Sri Somnath Mallick, Smt. Rita Santra, and Smt. Lata Pal, who acquired the same by inheritance from their mother, Late Chinu Rani Mallick, whose husband Late Subal Chandra Mallick predeceased her.

Any person, institution, bank, or financial entity having any claim, right, title, or interest in the aforesaid property is hereby requested to lodge such claim with the undersigned within 7 (seven) days from this date failing which no such claim shall be entertained.

Ayusman Dey (Advocate)
Olisa House, Room No. A101, Ground Floor,
4, Council House Street, Kolkata – 700 001
Mob. No. 7980645029
E-mail: ayusmandey@gmail.com

इण्डियन ओवरसीज़ बैंक — **Indian Overseas Bank** — **DEMAND NOTICE**
आपकी प्रगति का सच्चा साथी — Good people to grow with

PATULI BRANCH, R 1/1, Patuli, Kolkata (M Corp), Kolkata - 700094. West Bengal. Phone No.8925951930, Email : iob1930@iob.bank.in

Under Section 13(2) of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002 (SARFAESI Act) read with Rule 3(1) of the Security Interest (Enforcement) Rules, 2002 (Rules).

1) Whereas the undersigned being the Authorised Officer of Indian Overseas Bank under SARFAESI Act and in exercise of powers conferred under Section 13(12) read with Rule 3, issued Demand Notice under Section 13(2) of the said Act, calling upon the Borrowers/ mortgagors/ guarantors listed hereunder (hereinafter referred to as the "said Borrowers"), to repay the amounts mentioned in the Notice, within 60 days from the date of receipt of Notice, as per details given below.

2) The said Notices have been returned undelivered by the postal authorities/ have not been duly acknowledged by the borrowers/mortgagors/guarantors.* Hence the Bank by way of abundant caution is effecting this publication of the demand notice. The undersigned has, therefore, caused these Notices to be pasted on the premises of the last known addresses of the said Borrowers/ mortgagors/ guarantors as per the said Act. Copies of the said Notices are available with the undersigned and the said Borrowers/ mortgagors / guarantors, may, if they so desire, collect the said copies from the undersigned on any working day during normal office hours.

3) Against the above background, Notice is hereby given, once again, to said Borrowers/ mortgagors/ guarantors to pay to Indian Overseas Bank, within 60 days from the date of publication of this Notice, the amounts indicated/payable as given below under the loan & other documents. As security for due repayment of the loan, the following assets have been mortgaged to Indian Overseas Bank by the respective parties as below.

Name of the Borrower with address	Total Outstanding* (Rs.) as on 21.07.2026	Description of Secured Assets Particular of Securities	Date of Demand Notice
MR. BOBBY DONALD GABRIEL (Borrower & Mortgagor) **Permanent Address:** Flat 3B, 3rd Floor, Rahul Tower, Premises No.12/1/1, Chow Bhaga Road, Ward No.66, Tiljala, Kolkata- 700039. **Also At:** **Communication Address:** 65 Elliot Road, Park Street, Kolkata- 700016, West Bengal. **Also At:** **Office Address:** Premises 01, 279, Plot DD-257, Action Area 1, New Town, Kolkata - 700156.	**Rs.28,05,506.49** (Rupees Twenty Eight Lakh Five Thousand Five Hundred Six and Paise Forty Nine Only.)	Equitable Mortgage of Residential Property Flat No.3B on the third floor southern side measuring 757 Sq ft built up Area on equivalent to 1110 sq ft Super built up area consisting of 03 bedroom, 01 drawing room cum dining, 01 kitchen, 02 toilets, 01 Verandah with one open car parking space No.7 measuring about 135 sq ft covered area on the ground floor with cemented flooring of the G+IV stored residential building constructed on the land measuring about 4 cottahs 6 chittaks 36 sq ft situated within the limits of Kolkata Municipal Corporation, being Premises No. 12/1/1, Chowbaga Road, under Ward No.66 being Assessee No.210660304976, Mouza- Nonadanga, J L No.10, Touzi No.1298/2833 & 1298/2834, Division V, Sub Division-S compromised in Dag No.140, under Khatian No.206, P.S. Tiljala, Pin- 700039, District South 24 Parganas, A.D.S.R. Sealdah, D.R. Alipore & A.R.A. Kolkata **standing in the name of Mr. Bobby Donald Gabriel.**	27.07.2026

* payable with further interest at contractual rates/rests as agreed from the date mentioned above till date of payment.

4) If the said borrowers/ mortgagors / guarantors fail to make payment to Indian Overseas Bank as aforesaid, then Indian Overseas Bank shall proceed against the above secured assets under Section 13(4) of the SARFAESI Act and Rules entirely at the risks, costs and consequences of the said borrowers/ mortgagors/guarantors.

5) Further, the attention of borrowers/ mortgagors / guarantors is invited to provisions of Sub-section(8) of the Section 13 of the Act, in respect of time available to them to redeem the secured assets.

6) The said Borrowers/ mortgagors/ guarantors are prohibited under the SARFAESI Act from transferring the secured assets, whether by way of sale, lease or otherwise without the prior written consent of Indian Overseas Bank. Any person who contravenes or abets contravention of the provisions of the Act or Rules shall be liable for imprisonment and/ or fine as given under Section 29 of the Act.

Date: 27.07.2026
Place: Kolkata. — **Authorised Officer Indian Overseas Bank**
