DON'T MISS THE CHANCE
PAY YOUR ADVANCE TAX
AND
BE THE FUEL BEHIND VIKSIT BHARAT MOVEMENT

PAY YOUR 3RD INSTALMENT OF ADVANCE TAX NOW

LAST DATE
DECEMBER
15
2025

WHO HAS TO PAY ADVANCE TAX

Every person* whose tax liability for the F.Y. 2025-26 as reduced by tax deducted/ collected at source is ₹10,000/- or more is liable to make advance tax payments.

MODE OF PAYMENT

- Taxpayers can pay advance tax both online & offline. e-payment is mandatory for all corporates and for those assessees whose accounts are required to be audited u/s 44 AB of the Income-tax Act, 1961.
- e- payment is convenient for other taxpayers also as it ensures correct credit.

SCHEDULE FOR PAYMENT OF ADVANCE TAX

Due Date	Amount
1) On or before 15th June, 2025	15% of the Advance Tax payable
2) On or before 15th September, 2025	45% of the Advance Tax payable
3) On or before 15th December, 2025	75% of the Advance Tax payable
4) On or before 15th March, 2026	100% of the Advance Tax payable

Short/Non-payment or deferment of payment of Advance Tax will result in levy of interest.

*Persons who opt for the presumptive taxation scheme for FY 2025-26 are required to pay advance tax in one payment by 15th March, 2026. Additionally, Senior citizens (individual aged 60 or more) are not required to pay advance tax if the do not have any income from business or profession.

CBC15401/15/0012/2526

For Advance Tax Brochures scan QR Code

Income Tax Department
Central Board of Direct Taxes

For more information, please visit: www.incometax.gov.in

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IPO Surge Spurs Demand for Capital Market Lawyers

Alenjith K Johny & Maulik Vyas

Bengaluru | Mumbai: Law firms are ramping up recruitment of capital markets specialists amid a surge in demand stemming from a raft of initial public offerings (IPOs) and other fundraising drives, said industry executives. Demand for lawyers specialising in equity offerings is expected to increase as multinationals prepare to tap the Indian markets, they said.

Last month, CMS IndusLaw added a 13-member capital markets team from Saraf and Partners, led by Mathew Thomas. In September, Verisk Law hired two partners, Arka Banerjee from Anagram Partners and Nayan Jain from Cyril Amarchand Mangaldas, doubling its leadership team.

Manan Lahoty, partner and head of capital markets at Cyril Amarchand Mangaldas (CAM), said demand will remain elevated as younger investors favour liquid financial assets over traditional stores of wealth such as gold and real estate.

He added that successful listings of Hyundai Motor India and LG Electronics had encouraged other global groups to consider listing their local operations. "India offers long-term stability and genuine growth, and that is feeding directly into capital markets activity," he said.

Lahoty joined CAM last year with eight partners and about 40 lawyers from IndusLaw, helping the firm build what is now the country's largest capital markets practice with around 19 partners and 150 lawyers.

Another full-service law firm, Khaitan & Co, expanded its capital markets team nearly 30% since 2021. Similarly, Trilegal added 20 juniors after its capital markets partners Vijay Parthasarthi and Vinay Sirohia joined the firm's Bengaluru office in 2024.

SOUTH EAST CENTRAL RAILWAY
E-TENDER NOTICE FOR MISCELLANEOUS WORK

Sr.No. (1) E-Tender No. DRM-ENGG-BSP-T-160-25-26, Date. 09.12.2025

Work: Preparation Of DPR for Waste Water Management System including Carrying Out Survey, Detailed Design Of "STP/ETP And Sewerage System".
Tender Value (In Rs.): 29,70,000.00/-.
EMD (In Rs.): 70,400.00/-.
Completion Period: 03 Months.
Start date of Submission of Tender: From 15.12.2025, **Last Date of Submission of Tender:** Upto 11.00 hrs. on 29.12.2025

The complete information of above e-Tender Notices is available over websites https://www.ireps.gov.in Bids others Than- e-bids shall not be accepted against above Tenders.

Dvl. Railway Manager (Engg.)
CPR/16/534 S.E.C.Railway/Bilaspur
South East Central Railway @secrail

SOUTH EAST CENTRAL RAILWAY
E-TENDER NOTICE FOR ENGINEERING WORK

Sr. No. (1) E-Tender No.: DRM-ENGG-BSP-T-161-25-26, Date: 09.12.2025.

Work: In-situ reconditioning of existing worn out CMS crossings by RDSO approved technology under the jurisdiction of Sr. Divisional Engineer/ East/Bilaspur of Bilaspur Division.
Tender Value: ₹ 1,74,36,873/-
Earnest Money Deposit: ₹ 2,37,200/-
Completion Period: 12 Months.
Start Date of Submission of Tender: From 15.12.2025. **Last Date of Submission of Tender:** Upto 11.00 hours on 26.12.2025.

The complete information of above e-Tender Notice is available over websites: https://www.ireps.gov.in Bids other than e-bids shall not be accepted against above Tender.

Divisional Railway Manager(Engg)
CPR/10/529 S.E.C.Rly., Bilaspur.
South East Central Railway @secrail

EAST COAST RAILWAY

Tender No. CAOCRSPBBS-25-2025
NAME OF WORK: CONSTRUCTION OF ROAD OVER BRIDGE (ROB) 2X24.0 M COMPOSITE GIRDER + 1X36.0 M COMPOSITE GIRDER + 3X24.0 M COMPOSITE GIRDER FOR RAILWAY PORTION PROPOSED ROAD OVER BRIDGE IN LIEU OF LEVEL CROSSING-315 AT 614/31-33 KM IN BETWEEN JHADUPUDI RAILWAY STATION (CHC)-HAPURAM RAILWAY STATION MAIN LINE UNDER KHURDA ROAD DIVISION.
Advertised Value: ₹ 55,96,27,498.89
EMD : ₹ 20,48,100/-, Period of Completion : 24 Months.
Bidding Start Date : 17.12.2025
Tender Closing Date and Time At 1500 Hrs. of 31.12.2025.
Manual offers are not allowed against this tender, and any such manual offer received shall be ignored.
Complete information including e-tender documents and corrigendum is available in website www.ireps.gov.in
Chief Administrative Officer (Civil)
PR-182/CI/25-26 RSP/Bhubaneswar

EAST COAST RAILWAY

Tender Notice No. ST-OT-LHS-KUR-524, Dt.: 03.12.2025
NAME OF WORK: SIGNAL & TELECOM WORK FOR PROVISION OF LIMITED HEIGHT SUBWAY IN LIEU OF LEVEL CROSSING NO. 357 (BARUVA-MANDASA ROAD), JD-1 (DAITARI-TOMKA), CT-39 (RAJATHAGARH YARD), CT-65 (HINDOL ROAD-MERAMANDALI), JB-12 (GHANTIKHAL NIDHIPUR-NARAJ MARTHAPUR), CT-42 (DHENKANAL-GADASHISHAPUR), CP-8 (MATTAGAJPUR-KANDARPUR) AND LIMITED HEIGHT SUBWAY AT TRESPASSING LOCATIONS BETWEEN KERE JANGA-JARAPADA, KANDARAPUR-RAGHUNATHPUR, JAKHAPURA-JENAPUR, UNDER KHURDA ROAD DIVISION.
Tender Value : ₹ 4,18,28,827.94, EMD : ₹ 3,59,200/-
Bidding Start Date : 12.12.2025
Tender Closing Date and Time At 1100 Hrs. of 24.12.2025.
No manual offers sent by Post/ Courier/ Fax or in person accepted against such e-tenders even if these are submitted on firm's letter head and received in time. All such manual offers shall be considered invalid and shall be rejected summarily without any consideration.
Complete information including e-tender documents of the above e-tender is available in website : www.ireps.gov.in
Note : The prospective tenderers are advised to revisit the website 15 days before the date of closing of tender to note any changes / corrigendum issued for this tender.
Sr. Divisional Signal & Telecom Engineer, Khurda Road
PR-884/Q/25-26

CORRIGENDUM TO FORM G
INVITATION FOR EXPRESSION OF INTEREST FOR
GUPTA POWER INFRASTRUCTURE LIMITED
(Under Regulation 36A (1) of the Insolvency and Bankruptcy (Insolvency Resolution Process for Corporate Persons) Regulations, 2016

This is with reference to the Form G dated 25/11/2025 issued in accordance with Insolvency and Bankruptcy Code, 2016 and Insolvency and Bankruptcy (Insolvency Resolution Process for Corporate Persons) Regulations, 2016, the last date of receipt of Expression of Interest stands extended for 7(seven) days, accordingly revised dates for events subsequent to issuance of Form G are as EOI.

Sl.	RELEVANT PARTICULARS	TIMELINES
10.	Last date for receipt of expression of interest	11th December, 2025 (Extended from 10th December, 2025)
11.	Date of issue of the provisional list of prospective resolution applicants	22nd December, 2025 (Extended from 20th December, 2025)
12.	Last date for submission of objections to provisional list applicants	02nd January, 2026 (Extended from 29th December, 2025)
13.	Date of issue of final list of prospective resolution applicants	07th January, 2026 (Extended from 30th December, 2025)
14.	Date of issue of information memorandum, evaluation matrix and request for resolution plans to prospective resolution applicants	10th January, 2026 (Extended from 03rd January, 2026)
15.	Last date for submission of resolution plans	10th February, 2026 (Extended from 03rd February, 2026)
16.	Process email ID to submit EOI	ip.guptapower@gmail.com

Note: The other contents and the terms of the Form G dated 25/11/2025 shall remain same.
Date: 11th December, 2025
Place: Surat
Sd/-
CA. Pradeep Kumar Kabra
RP for M/s. Gupta Power Infrastructure Limited
IBBI Registration No.: IBBI/IPA-001/IP-P01164/2017-18/11790
Email: ip.guptapower@gmail.com

IN THE HON'BLE HIGH COURT OF M.P., INDORE BENCH
ORIGINAL JURISDICTION
IN THE MATTER OF THE COMPANIES ACT, 1956
IN THE MATTER OF:- M/S. MAIKAAL FIBRES LTD. (IN LIQN.)
COMPANY PETITION NO. 68/2005

e-AUCTION SALE NOTICE

Pursuant to the orders dated 14/10/2025 of the Hon'ble High Court of M.P., Indore Bench, **e-Tenders** are invited in respect of sale of the following assets/ properties of the company (In-Liqn.) on **"AS IS WHERE IS AND WHATSOEVER THERE IS BASIS"** from the prospective buyers :-

Lot No.1- Land:- Land admeasuring 2.833 Hectares situated at Khasra No 218/0, Gram Panchayat Dongergaon, Khargone main road, Tehsil-Karsawad, Dist.-Khargone (M.P.). **Buildings:** Security cottage, Weigh Bridge, open compound, seed room, pre clearance, Ginning Hall, dust rooms, Press Hall, Int house, Bales Storage Godown, Store & Rest room, Toilet Block, Store, Office/Staff Quarters with toilet, Open well Fuse, UG WT, Septic Tank, Boundary wall.

Lot No.2- Plant, Machineries and other assets:- Plant & Machineries:- Double Roller Ginning Machine (supplier KK Engineering, Ahmedabad)-10 nos., Seed Screw Conveyor-1 no., Double roller cotton ginning machine-1 no., Bale (baby) Press-1no., pump and motor 3hp-1 no., Electricals Panel Board, MS Plate (covering screw conveyor)-80 no., MS Plate-1no., Gate- 2 no., Trees and other assets.

The details of Reserve Price and EMD are as under:-

Lot No.	Description	Reserve Price (Rs.)	EMD (Rs.)
1	Land & Building	318,51,630/-	31,85,163/-
2	Plant & Machinery and other assets	5,52,420/-	55,242/-
3	Composite Lot (1&2)	3,24,04,950/-	32,40,495/-

Note:-

i. Inspection of the all assets/properties will be held on **15/12/2025 between 11.00 A.M. to 4.00 P.M.** At the time of taking inspection of the aforesaid assets/properties of the company (In- Liqn.), all the interested buyers are requested to follow the advisory issued by the District Administration in the interest of their own well-being and in public interest.

ii. The details of property of the Company (in- Liqn.) is mentioned in valuation report filed before Hon'ble High Court of MP, Indore Bench. The prospective buyer should also peruse the valuation report etc. in detail by visiting the office of the Official Liquidator, Indore on any working day between **2.00 PM to 3.00 PM** from date of advertisement to date of inspection as above and may also verify the relevant Revenue records/ location map directly from the Revenue Authorities, if any, so required so as to fully satisfy themselves before participating in the proposed e-auction. No contention of any kind if any, shall be entertained by the Official Liquidator in this regard in future.

ii) In order to participate in on-line e-auction, tenderers have to pay (per lot) a non-refundable e-auction participation fee of Rs. 1,000/-(Rupees One thousand only) in the account of "e-Auction of Assets by the Official Liquidator", Current Account No. 0212302100247959, Punjab National Bank, Sitlamata Bazar Branch, Indore, Branch Code-021200, RTGS/NEFT/IFS Code PUNB0021200 and same may be made by **22/12/2025 till 06.00 PM.**

iv) The tenderers should submit their online offer through the **website- https://oiauction.anivida.com.**

v) The intending purchasers/bidders are required to register their name at **https://oiauction.anivida.com** and get user ID and Password and get training on e-auction from M/s Rail Tel Corporation of India Ltd. Customer Care number/ e-Nivida Team - +91-11-49006060, Sh. Aakash Kumar- 9355103814, Sh. Sitesh ranjan- 8448288992, Sh. Navneet Mishra- 9355103030, Sh. Amrendra Kumar -9448488880, Sh. Abhishek Kumar- 9355103617.

vi) After successful e-auction, a fixed amount of Rs. 1000/- will be charged by e-auction agency- M/s Rail Tel Corporation of India Ltd. from successful bidder.

vii) The EMD amount (interest free) should be deposited by way of NEFT/RTGS in the account of **"e-Auction of Assets by the Official Liquidator", Current Account No. 0212302100247959, Punjab National Bank, Sitlamata Bazar Branch, Indore, Branch Code-021200, RTGS/NEFT/IFS Code PUNB0021200.** The last date for submission of online offer along with **EMD tender fee with supportive documents is 22/12/2025 till 06.00 PM.**

viii) The official Liquidator shall not be held responsible for the problem of internet connectivity, network problem , system crash down, power failure and such reason.

ix) The **e-auction** will be conducted through the **website https://oiauction.anivida.com** on 31/12/2025 between **1.00 P.M. to 3.00 P.M.** with auto time extension of 10 minutes each time if the bid is made in the last minutes before close of e-auction till sale is concluded.

x) Priority will be given to the tenderers purchasing Composite Lot. no.3 (All assets and properties of Lot 1 & 2)

xi) This Sale is subject to confirmation by the Hon'ble High Court of M.P., Indore Bench.

xii) This **Sale Notice** be treated as notice to the secured creditors/unsecured creditors/contributories/ Central & State Government authorities/ bodies and all other parties having interest in the matter of company (In-Liqn.).

xiii) The other details of above **e-auction** along with terms and conditions of sale are available in the website **https://oiauction.anivida.com.**

xiv) The Terms and Conditions herein above, may be relaxed/ rescinded/ stipulated further by Hon'ble High Court/ Official Liquidator at any time.

-Sd/-
SHYAM NARAYAN TIWARY
OFFICIAL LIQUIDATOR
HIGH COURT OF MADHYA PRADESH, INDORE
1st FLOOR, OLD CIA BUILDING, OPP. GPO,
RESIDENCY AREA, INDORE (M.P.)

Date:- 09/12/2025
Flat:- INDORE
Ph. 0731-2710051

Ministry of Commerce & Industry Govt. of India
APEDA

BASMATI EXPORT DEVELOPMENT FOUNDATION (BEDF)
(Founded by APEDA, Ministry of Commerce)

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The Basmati Export Development Foundation (BEDF) invites offers from the law firms specialized in registration and protection of Intellectual Property in India and abroad.

The detailed scope of the work to be undertaken by the law firm and other terms of reference may be seen at APEDA website **www.apeda.gov.in.**

MOIL LIMITED
(A GOVERNMENT OF INDIA ENTERPRISE)
CIN: L99999MH1962GOI012396
Registered & Corporate Office:
MOIL Bhawan, 1-A, Katol Road, Nagpur - 440013, Maharashtra.
Website: www.moil.nic.in, email id: investors@moil.nic.in,
Phone: 0712-2806103 • Fax: 0712-2601061

NOTICE TO SHAREHOLDERS
FOR TRANSFER OF SHARES TO THE INVESTOR EDUCATION AND PROTECTION FUND (IEPF) ACCOUNT

Notice is hereby given that, in terms of requirement of Section 124(6) of Companies Act, 2013 read with Investor Education and Protection Fund (IEPF) Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("The Rules"), the Company is required to transfer the shares, in respect of which the dividend remains unpaid or unclaimed for a period of seven consecutive years to the IEPF demat account of the IEPF authority.

A list of such shareholders, who have not encashed their dividends for seven consecutive years from Interim Dividend 2018-19 onwards and the shares are liable to be transferred to the IEPF authority, is displayed on the website of the Company www.moil.nic.in.

The Company has sent individual communication to the concerned shareholders whose shares are liable to be transferred to IEPF authority as per the said Rules. Shareholders are requested to forward the requisite documents, as mentioned in said communication, to the Company's Registrar and Share Transfer Agent, to claim the unclaimed dividend amount(s). In the absence of any receipt of a valid claim by 31st January, 2026 from the shareholders, the Company would be transferring the said shares and dividend to IEPF authority in accordance with the requirement of said rules without further notice.

The shareholders holding shares in physical form and whose shares are liable to be transferred to IEPF authority, may note that upon such transfer the original share certificate(s) lying with them will stand automatically cancelled and deemed non-negotiable. The Company would be issuing new share certificate(s) in lieu of such original share certificate(s) for transfer the same to IEPF authority.

Please note that no claim shall lie against the Company in respect of unclaimed dividend amount and shares transferred to IEPF pursuant to the said Rules. Shareholders can claim the transferred shares along with dividends from the IEPF authority, for which details are available at **www.iepf.gov.in**

For any information / clarification in this matter, concerned shareholder may write to the company at investors@moil.nic.in or contact the company's Register and Share Transfer Agent - Bigshare Services Private Limited Office No S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East) Mumbai-400093. Tel No 022 62638200/236. E-mail: http://www.bigshareonline.com/ContactUs.aspx

Place: Nagpur
Date: 10.12.2025
For MOIL Limited
(Neeraj Dutt Pandey - Company Secretary)

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