

MONTHLY UPDATES ON ADJUDICATION ORDERS  
EDITION NO.12 (December 01 2023 to December 31 2023)

ADJUDICATION ORDERS OF THE ROC DURING THE MONTH OF DECEMBER 2023

PRAGYA (ROC ) SPOTLIGHT

- 1) **Bangalore ROC** has imposed **highest number of orders** during the month of December – i.e **22 orders**, followed by Pune with 11 orders, Ernakulam with 9 orders, Gwalior with 6 orders, Chandigarh with 3 orders, Mumbai, and Uttarakhand with 2 orders each and Cuttack, Himachal Pradesh, Delhi and Ahmedabad with 1 order each.
- 2) **Most frequent violations:**  
Violation of **Section 203** of the Companies Act, 2013 i.e Failure to appoint Whole time Company Secretary - **12 orders**  
Failure to file annual return and financial statements for the Company (**Section 137**) - **9 orders**  
Ernakulam ROC (**4 orders**), Mumbai, Pune and Chandigarh ROC have imposed one order each for violation of **Section 92** i.e Failure to file annual return.  
Chandigarh ROC has imposed (**2 orders**), Cuttack ROC, Pune ROC and Bangalore ROC has imposed 1 order each under **Section 12** for Default in complying with the section relating to registered office of a company.  
For violation of **Section 149** i.e Failure to appoint independent Director, **4 companies** have been penalized
- 3) Bangalore ROC and Gwalior ROC has imposed 2 orders and 1 order respectively under Section 10 for Failure to file Form INC-20A
- 4) Bangalore ROC, Delhi ROC and Ernakulam ROC imposed each one order under **Section 173** for failure to convene the Board meetings within the prescribed time.

- 5) Several orders were issued for failing to comply with provisions regarding board's reports (**Section 134**)
- 6) **Bangalore ROC** identified numerous issues: This ROC imposed the most orders, ranging from failing to file resolutions (**Section 117**) and furnish signature / DIN of directors of the company (**Section 158**) to not depositing dividends in the scheduled bank (**Section 123**) and not maintaining member registers (**Section 88**).
- 7) Other violations:
  - a. Pune ROC found companies failing to make beneficial owner declarations (**Section 89**) and maintain proper meeting records (**Section 118**).
  - b. South East RD penalized a company for non-compliance with CSR regulations (**Section 135**).
  - c. One company was penalized by Uttarakhand ROC for violation of company's Articles of Association (**Section 14**).
  - d. Gwalior ROC imposed an order under **Section 170** for failure to file Form DIR-12 for woman director.
- 8) Bangalore ROC has imposed orders under **Section 138** for failure to appoint Internal Auditor, under **Section 177** for failure to appoint Independent Director in Audit Committee and under **Section 405** for failure to furnish information

### **PRAGYA (RD) SPOTLIGHT**

- 9) **South East RD** (Hyderabad, Bangalore, Vijayawada) has imposed **highest number of orders** during the month of December – i.e **9 orders**.
- 10) **South East RD** has imposed **highest number of 4 orders** under **Section 135** for failure to transfer the unspent CSR amount to a special account.
- 11) **3 orders** were given under **Section 203** for failure to appoint Whole-time Company Secretary, by South East RD.
- 12) Order was issued for failing to comply with provisions regarding board's reports (**Section 134**)
- 13) One company has been penalized under **Section 12** for failure in holding office capable of receiving communications.

**ADJUDICATION ORDERS OF THE ROC DURING THE MONTH OF DECEMBER 2023**

<b>NON-FILING OF ANNUAL RETURN AS PRESCRIBED UNDER SECTION 92</b>				
<b>SL. NO</b>	<b>ROC JURISDICTION AND NUMBER OF ORDERS PASSED</b>	<b>ORDER PASSED AGAINST AND AMOUNT OF PENALTY</b>	<b>NATURE OF NON-COMPLIANCE</b>	<b>OTHER RELEVANT POINTS, IF ANY</b>
<b>1</b>	<b>ERNAKULAM- 4</b>	Maximum penalty on Company Rs.50,000/- Maximum penalty on Directors Rs.1,55,600/-	Failure to file Annual return	In all these instances, the Company did not file the Annual returns for various years.
<b>2</b>	<b>MUMBAI-1</b>	NIL	Failure to file Annual return	In this instance, ROC had issued a show cause notice seeking clarification from the company, as to non-filing of Annual return for the year 2018-19. Company responded stating that, owing to change of financial year by holding company, the Company had also changed its financial year to December end with due approval. Consequently, AGM for 2018-19 was held

				in March 2019 and Annual returns were filed in April 2019 in due compliance of Law. ROC agreed to the fact that the response was tenable in law and dropped the proceedings.
3	PUNE-1	On Company Rs.62,000/-	Failure to file annual return	In this instance, the company is required to file with the Registrar a copy of the annual return, within sixty days from the annual general meeting. The company filed the copy of annual return with delay.
4	CHANDIGARH-1	For every year maximum On Company Rs.1,59,000/- On each Director Rs.50,000/-	Failure to file annual return	In this instance, the company is required to file with the Registrar a copy of the annual return. The company failed to file the copy of annual return for the financial years 2018-2019 to 2021-2022.
<b>NON-FILING OF FINANCIALS AS PRESCRIBED UNDER SECTION 137</b>				
<b>SL. NO</b>	<b>ROC JURISDICTION AND NO. OF ORDERS PASSED</b>	<b>ORDER PASSED AGAINST AND AMOUNT OF PENALTY</b>	<b>NATURE OF NON-COMPLIANCE</b>	<b>OTHER RELEVANT POINTS, IF ANY</b>

1	ERNAKULAM- 4	<p>Maximum penalty on Company Rs.158,000/-</p> <p>Maximum penalty on Directors Rs.50,000/-</p>		<p>In all these instances, the Company did not file the Annual return for various years.</p>
2	MUMBAI-1	NIL	Failure to file Annual return	<p>In this instance, ROC had issued a show cause notice seeking clarification from the company, as to non-filing of Annual return for the year 2018-19. Company responded stating that, owing to change of financial year by holding company, the Company had also changed its financial year to December end with due approval. Consequently, AGM for 2018-19 was held in March 2019 and Annual returns were filed in April 2019 in due compliance of Law. ROC agreed to the fact that the response was tenable in law and dropped the proceedings.</p>
3	PUNE-2	On Company Rs.65,700/-	Default in filing the copy of financial statements	<p>In the first instance, the company Failed to file financial statements for the financial year 2020-2021</p>

				In the other instance, the Company has Complied with Companies Act 2013. Penalty was not imposed. It was not a non-compliance.
4	HIMACHAL PRADESH-1	For every year maximum On Company Rs.2,00,000/- On each Director Rs.50,000/-	Failure to file financial statements for the financial year	In this instance, the company failed to file its Balance Sheet since incorporation, i.e from financial year 2014-2015 to 2021-2022
5	CHANDIGARH-1	For every year maximum On Company Rs.1,62,000/- On each Director Rs.82,800/-	Failure to file financial statements for the financial year	In this instance, the company failed to file financial statements for the Financial years 2018-2019 to 2021-2022
<b>NON-COMPLIANCE UNDER SECTION 14</b>				
<b>SL. NO</b>	<b>ROC JURISDICTION AND NO. OF ORDERS PASSED</b>	<b>ORDER PASSED AGAINST AND AMOUNT OF PENALTY</b>	<b>NATURE OF NON-COMPLIANCE</b>	<b>OTHER RELEVANT POINTS, IF ANY</b>
1	UTTARAKHAND-1	On Company Rs.10,000/- On Directors Rs.10,000/- each	Violation of Articles of Association	In this instance, As per AOA of this company, Members of the managing committee cannot continue their tenure

beyond two years. However, Two members of the Managing Committee continued their tenure beyond two years which was a violation of Articles of Association of the Company. Consequently ROC imposed penalty under Section 450.

**NON-COMPLIANCE UNDER SECTION 152**

SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	UTTARAKHAND-1	On Company Rs.2,50,000/-	Failure to file form DIR-12	This is a case of a Section 8 company. The Company had appointed and resigned members to its Managing Committee for which no DIR-12 was filed. Company claimed that these members (Army People) were not permanent members (Who did not have DIN) and as and when they were transferred, they need to be resigned. ROC did not accept the Company's contention for non-filing for DIR-12 and levied a penalty

**NON-COMPLIANCE UNDER SECTION 203**

SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	<b>GWALIOR-3</b>	On Company Rs.5,00,000/- On Directors Rs.2,60,000/-	Failure to appoint Whole time Company Secretary	In all the three instances, the Company did not Appoint Whole time Company Secretary as per Section 203 of the Companies Act 2013
2	<b>AHMEDABAD-1</b>	On Company Rs.5,00,000/- On Directors Rs.5,00,000/	Failure to appoint Whole time Company Secretary	In this instance, Due Diligence was made by the Acquirer company. It was noted that, the acquiree company made allotment and increased the paid-up capital beyond 10 Crores. So the Company ought to have appointed Whole time Company Secretary under Section 203 of Companies Act, 2013. So penalty was levied under Section 203.
3	<b>BANGALORE-6</b>	On Company Rs.5,00,000/- On Directors Rs.5,00,000/	Failure to appoint Whole time Company Secretary	In the first instance, the Company has increased its paid-up capital more than 10 crores, hence the threshold limit as prescribed by Section 203 was exceeded and the Company is mandated to Appoint a Whole time Company Secretary. However,



				the Company violated the provision and hence it was penalized. In the other five instances, company's paid-up capital crossed Rs.5,00,00,000 and was required to appoint a Whole-time Company Secretary. But the company delayed in appointing Whole-time Company Secretary and was penalized for Non-Compliance of Section 203.
4	PUNE-2	On Company Rs.5,00,000/- On Directors Rs.5,00,000/	Failure to appoint Whole time Company Secretary	In both the instances, company's paid-up capital crossed Rs.5,00,00,000 and was required to appoint a Whole-time Company Secretary. But the company delayed in appointing Whole-time Company Secretary and was penalized for Non-Compliance of Section 203.
<b>NON-COMPLIANCE UNDER SECTION 138</b>				
<b>SL. NO</b>	<b>ROC JURISDICTION AND NO. OF ORDERS PASSED</b>	<b>ORDER PASSED AGAINST AND AMOUNT OF PENALTY</b>	<b>NATURE OF NON-COMPLIANCE</b>	<b>OTHER RELEVANT POINTS, IF ANY</b>
1	BANGALORE-1	On Company Rs.30,000/- On Directors Rs.30,000/- each	Failure to appoint Internal Auditor	In this instance, the Company is a Nidhi Company and its outstanding deposits are

more than 25 crores from FY 2017. As per Section 138, it is mandatory for every unlisted Public Company with outstanding deposits of Rs.25 Crores or more to appoint an Internal Auditor. With reference to this, the Company was penalized for failure to appoint internal auditor.

**NON-COMPLIANCE UNDER SECTION 149**

SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	BANGALORE-3	On Company Rs.3,00,000/- On Directors Rs.1,00,000/- each	Failure to appoint Director	In the first two instances, the Company had appointed two Additional Directors and they need to be regularized in the Annual General Meeting (AGM) which was due. However, the Company failed to hold its AGM within the due date. The two additional Directors vacated the office. Subsequently the Company appointed two Directors. Thus, the Company was

				<p>penalized for violation of Section 149, for non-appointment of Director.</p> <p>In the third instance, the company was converted into a public company and was required to have at least one-third of its directors as independent directors.</p> <p>But the company appointed the Independent Director with delay of 775 days.</p>
2	PUNE-1	<p>On Company Rs.3,00,000/-</p> <p>On Directors Rs.1,00,000/- each</p>	<p>Failure to appoint Independent Director</p>	<p>In this instance, the company was required to have at least one-third of its directors as independent directors. The company failed to appoint minimum number of directors prescribed in the Act. But Independent Director was appointed with delay.</p>
<b>NON-COMPLIANCE UNDER SECTION 123</b>				
<b>SL. NO</b>	<b>ROC JURISDICTION AND NO. OF ORDERS PASSED</b>	<b>ORDER PASSED AGAINST AND AMOUNT OF PENALTY</b>	<b>NATURE OF NON-COMPLIANCE</b>	<b>OTHER RELEVANT POINTS, IF ANY</b>

1	BANGALORE-1	On Company Rs.18,000/- On Directors Rs.18,000/- each	Failure to Deposit the Dividend in the scheduled bank	In this instance, the Company declared Dividend in its Annual General Meeting and the dividend amount was deposited in the scheduled bank with a delay by 9 days. Hence the Company was penalized for Non-Compliance.
<b>NON-COMPLIANCE UNDER SECTION 134</b>				
SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	BANGALORE-2	On Company Rs.9,00,000/- On Directors Rs.1,50,000/- each	Default in complying with the provisions regarding Board's report	<p>In the first instance, The Company was penalized for the following Non-Compliance made in Board's Report for the FY 2016-17 and 2018-19:</p> <ul style="list-style-type: none"> <li>a) Failure to attach form AOC-2</li> <li>b) Failure to Disclose the deposits details</li> <li>c) Form MGT-9 was signed by only one Director</li> </ul> <p>In the second instance, the Board of Directors failed to provide explanations or comments in the Board report to the</p>

observations made in the Auditors report for the financial year.

**NON-COMPLIANCE UNDER SECTION 135**

SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	BANGALORE-2	On Company Rs.1,00,00,000/- On Directors Rs.2,00,000/- each	Failure to transfer unspent CSR amount to special account.	In both the instances, the company should have transferred the unspent CSR amount to a special account within a period of 30 days from the end of financial year. But the company transferred the unspent CSR amount to a special account by delay.

**NON-COMPLIANCE UNDER SECTION 177**

SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	BANGALORE-1	On Company Rs.5,00,000/- On Directors Rs.1,00,000/- each	Failure to appoint Independent Director in Audit Committee	In this instance, the Audit committee formed by the Board does not have an Independent Director. The Independent

Director was appointed with delay. The company was penalized for Non-Compliance of Section 177.

**NON-COMPLIANCE UNDER SECTION 158**

SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	BANGALORE-1	On Company Rs.50,000/- On Directors Rs.50,000/- each	Failure to furnish signature / DIN of directors of the company	In this instance, the company failed to furnish signature/ DIN of directors of the company, in the reply letter to the investor who made complaint against the company.

**NON-COMPLIANCE UNDER SECTION 12**

SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	CUTTACK-1	On Company Rs.1,00,000/- On Directors Rs.1,00,000/-	Failure to maintain Registered office	In this instance, the ROC has sent a Show cause notice to the Company and it was returned back undelivered, consequently

				penalty was levied for non-maintenance of registered office.
<b>2</b>	<b>BANGALORE-1</b>	On Company Rs.50,000/- On Directors Rs.50,000/- each	Failure to file Form INC-22	In this instance, the company while its incorporation failed to file Form INC-22. The Form INC- 22 was filed with delay of 760 days
<b>3</b>	<b>PUNE-2</b>	On Company Rs.1,00,000/- On each Director Rs.1,00,000/-	Default is made in complying with the requirements of this section relating to registered office of a company.	In the first instance, the company was required to affix its name and the address of its registered office, outside the office premises. But the company failed to do so. In the second instance, the Company within thirty days of its incorporation is required to have a registered office capable of receiving and acknowledging all communications and notices as may be addressed to it. But the company failed to do so.
<b>4</b>	<b>CHANDIGARH-1</b>	On Company Rs.1,00,000/- On each Director Rs.1,00,000/-	Failure in holding office capable of receiving communications.	In this instance, the Company within thirty days of its incorporation is required to have a registered office capable of receiving and

acknowledging all communications and notices as may be addressed to it. But the company failed to do so.

**NON-COMPLIANCE UNDER SECTION 173**

SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	BANGALORE-1	On Company Rs.29,000/- On Director Rs.29,000/-	Failure to convene the Board meetings within the prescribed time.	In this instance, the company failed to convene its first board meeting within the prescribed time i.e 30 days from its incorporation. And the second Board meeting was also not convened within the prescribed interval. It was conducted with delay of 20 days.
2	ERNAKULAM-1	On each Director Rs.25,000/-	Failure to convene the Board meetings within the prescribed time.	In this instance, the company failed to convene its board meeting within the prescribed interval i.e 120 days from the last meeting. But the meeting was held with delay of 32 days.



<b>3</b>	<b>DELHI-1</b>	On Company Rs.2,00,000/- On each Director Rs.50,000/-	Failure to convene the Board meetings within the prescribed time.	In this instance, the company failed to convene its board meeting within the prescribed interval i.e 120 days from the last meeting. But the meeting was held with delay of 193 days.
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**NON-COMPLIANCE UNDER SECTION 117**

<b>SL. NO</b>	<b>ROC JURISDICTION AND NO. OF ORDERS PASSED</b>	<b>ORDER PASSED AGAINST AND AMOUNT OF PENALTY</b>	<b>NATURE OF NON-COMPLIANCE</b>	<b>OTHER RELEVANT POINTS, IF ANY</b>
<b>1</b>	<b>BANGALORE-1</b>	On Company Rs.2,00,000/- On Directors Rs.50,000/- each	Failure to file Form MGT-14	In this instance, the company passed a special resolution, so it was required to file a copy of the resolution through the e-form MGT-14 within 30 days. The company failed to file MGT-14.

**NON-COMPLIANCE UNDER SECTION 405**

<b>SL. NO</b>	<b>ROC JURISDICTION AND NO. OF ORDERS PASSED</b>	<b>ORDER PASSED AGAINST AND AMOUNT OF PENALTY</b>	<b>NATURE OF NON-COMPLIANCE</b>	<b>OTHER RELEVANT POINTS, IF ANY</b>
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<b>1</b>	<b>BANGALORE-1</b>	On Company Rs.2,85,000/- On Directors Rs.2,85,000/- each	Failure to furnish information.	In this instance, the company failed to provide complete disclosures of specific transactions in Form MSME-I within the prescribed time limit. The company failed to provide information in two instances.
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**NON-COMPLIANCE UNDER SECTION 10**

<b>SL. NO</b>	<b>ROC JURISDICTION AND NO. OF ORDERS PASSED</b>	<b>ORDER PASSED AGAINST AND AMOUNT OF PENALTY</b>	<b>NATURE OF NON-COMPLIANCE</b>	<b>OTHER RELEVANT POINTS, IF ANY</b>
<b>1</b>	<b>BANGALORE-1</b>	On Company Rs.25,000/- On Directors Rs.50,000/- each		In this instance, the company was required to file Form INC-20A within 180 days of its date of incorporation. But the company failed to do so.
<b>2</b>	<b>GWALIOR-2</b>	On Company Rs.25,000/- On Directors Rs.50,000/- each		In both the instances, the company was required to file Form INC-20A within 180 days of its date of incorporation. But the company failed to do so.

**NON-COMPLIANCE UNDER SECTION 89**

SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	PUNE-1	On Company Maximum Rs.5,00,000/- On Directors Maximum Rs.2,00,000/-	Failure to make declaration about holding beneficial interest in any share, without a reasonable cause.	In this instance, the company has beneficial owners as shareholders of the company and was required to file forms containing the declaration by the persons. But since incorporation the company failed to file forms. containing the declaration by the persons

**NON-COMPLIANCE UNDER SECTION 118**

SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	PUNE-1	On Company Rs.25,000/- On CFO/CS/CEO Rs.5000	Failure to incorporate an important transaction in the Minutes Book	In this instance, the company was required to incorporate nor approve an important transaction in the Minutes Book of the Company from time to time. But the company failed to do so.

**NON-COMPLIANCE UNDER SECTION 88**

SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
<b>1</b>	<b>PUNE-1</b>	On Company Rs.3,00,000/- On each Director Rs.50,000/-	Failure to maintain register of members	In this instance, the company was required to maintain register of members or debenture holders or other security holders as prescribed. But the company failed to do so.

**NON-COMPLIANCE UNDER SECTION 170**

SL. NO	ROC JURISDICTION AND NO. OF ORDERS PASSED	ORDER PASSED AGAINST AND AMOUNT OF PENALTY	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
<b>1</b>	<b>GWALIOR-1</b>	On Company Rs.1,54,000/- On each Director Rs.1,00,000/-	Failure to file Form DIR-12	In this instance, the company was required to file Form DIR-12 for appointment of woman director. But the company filed the Form with delay of 208 days.

**ADJUDICATION ORDERS OF THE RD DURING OF MONTH OF DECEMBER 2023**

<b>NON-COMPLIANCE UNDER SECTION 135</b>						
<b>SL. NO</b>	<b>RD JURISDICTION AND NO. OF ORDERS PASSED</b>	<b>PENALTY IMPOSED BY ROC</b>	<b>PENALTY REDUCED</b>	<b>ORDER PASSED BY RD</b>	<b>NATURE OF NON-COMPLIANCE</b>	<b>OTHER RELEVANT POINTS, IF ANY</b>
<b>1</b>	<b>SOUTH EAST-4</b>	Maximum On Company Rs.53,31,744/- On each Director Rs.2,00,000/-	RD upheld ROC's penalties in two cases, but reduced the penalty to 10%-20% in the other two instances.	Maximum On Company Rs.53,31,744/- On each Director Rs.2,00,000/-	Failure to transfer the unspent CSR amount to a special account.	In all the instances, the company should have transferred the unspent CSR amount to a special account within a period of 30 days from the end of financial year. But, the company transferred the unspent CSR amount to a special account with delay.
<b>NON-COMPLIANCE UNDER SECTION 134</b>						

SL. NO	RD JURISDICTION AND NO. OF ORDERS PASSED	PENALTY IMPOSED BY ROC	PENALTY REDUCED	ORDER PASSED BY RD	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	<b>SOUTH EAST-1</b>	On Company Rs.3,00,000/- On each Director Rs.50,000/-	RD reduced the penalty to 20%.	On Company Rs.60,000/- On each Director Rs.10,000/-	Default in complying with the provisions regarding board's report	In this instance, the company was required to disclose in the Board's report regarding the constitution of the Internal Complaint Committee. But the company failed to disclose according to the Board's report as on 31/03/2019 and 30/03/2020.
<b>NON-COMPLIANCE UNDER SECTION 203</b>						
SL. NO	RD JURISDICTION AND NO. OF ORDERS PASSED	PENALTY IMPOSED BY ROC	PENALTY REDUCED	ORDER PASSED BY RD	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	<b>SOUTH EAST-3</b>	Maximum On Company Rs.5,00,000/-	Cases received penalty reductions from RD, ranging in	Maximum On Company Rs.2,50,000/-	Failure to appoint Whole-time Company Secretary	In all the instances, the company's paid-up capital crossed Rs.5,00,00,000 and was required to appoint a Whole-

		Maximum On Director Rs.5,00,000/-	amount depending on the circumstances	Maximum On Director Rs.1,43,000/-		time Company Secretary. But the Whole-time Company Secretary was appointed with delay.
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**NON-COMPLIANCE UNDER SECTION 12**

SL. NO	RD JURISDICTION AND NO. OF ORDERS PASSED	PENALTY IMPOSED BY ROC	PENALTY REDUCED	ORDER PASSED BY RD	NATURE OF NON-COMPLIANCE	OTHER RELEVANT POINTS, IF ANY
1	SOUTH EAST-1	On Company Rs.50,000/- On each Director Rs.50,000/-	RD reduced the penalty to 50%.	On Company Rs.25,000/- On each Director Rs.25,000/-	Failure in holding office capable of receiving communications.	In this instance, the Company within thirty days of its incorporation is required to have a registered office capable of receiving and acknowledging all communications and notices as may be addressed to it. But the company failed to do so.



**AKSHAYAM**  
*Business Support Solutions*