Application No. RD/ER/454/23/23/Appeal/5758

BEFORE THE REGIONAL DIRECTOR, EASTERN REGION
MINISTRY OF CORPORATE AFFAIRS, KOLKATA.

IN THE MATTER OF

THE COMPANIES ACT, 2013

-AND-

IN THE MATTER OF

Yagyeshaani Microp Association
Smt Guddi Bhat W/O Alok Kumar Chandwa
Office of SP Bhojpur, Bihar-802301.

-AND-

IN THE MATTER OF

Application under section 454(5) of The Companies Act, 2013 for preferring an appeal against the penalty order dated 06.07.2023 of the Registrar of Companies, West Bengal passed for violation of the Provisions of Section 12 of the Companies Act, 2013.

-AND-

IN THE MATTER OF

1. Yagyeshaani Microp Association
   Smt Guddi Bhat W/o Alok Kumar Chandwa
   Office of SP Bhojpur, Bihar-802301.
2. Shri Deepka Kumar Mishra
   Deorhia, Dewarhiya Buxar Bihar-802122.

3. Shri Amish Kumar Gupta
   152, Gaon Chausa Thana 2
   Town/Vill Chausa Buxar 802214 Bihar.

4. Shri Nand Kishor Mishra
   At/Po Majhwari Simri Dt Buxar Dumraon
   Bhojpur 802133 Bihar.

..... APPELLANTS

Date of Hearing : **05.05.2025**

Present : Mr. Janana Ranjan Dhal, Learned Practicing Company Secretary and Authorized Representative on behalf of the appellants.

ORDER

1. The present Appeal has been preferred under section 454 (5) of the Companies Act, 2013 read with the provisions of the Companies (Adjudication of Penalties) Rules, 2014 vide Form ADJ bearing SRN no. F63861710 dated 04.09.2023 against the penalty order dated 06.07.2023 (passed by the Adjudicating Authority i.e. Registrar of Companies, Patna) for the violation of section 12 of the Companies Act 2013 communicated to the appellants vide letter no. ROC/Pat/Compt/60297/559 dated 06.07.2023. The Appeal has been filed within the prescribed time i.e. 60 (sixty) days as per section 454 (6) of the Companies Act, 2013.

2. The Registrar of Companies, Patna, had issued a letter dated 30.03.2023 to the Company & its Directors which was returned undelivered from the registered office address of the Company i.e. from 'Smt. Guddi Bhat, W/o Alok Kumar, Chandwa, Office of SP Bhojpur, PIN–802301, Bihar'. Thereafter another show cause notice was issued for violation of section 12 of the Companies Act, 2013 vide letter no.ROC/Pat/60297/334-337 dated 19.05.2023 to the Company and its Officers in default at the Registered office address i.e at 'Smt. Guddi Bhat, W/o Alok Kumar, Chandwa, Office of SP Bhojpur, PIN–802301, Bihar' and the same was returned back undelivered.

3. Considering the above facts and circumstances of the case, the Adjudicating Authority has imposed Penalty for violation of section 12 of the Act as under: -

Nature of default	**Violation under Companies Act, 2013**	**Name of Perso on whom penalty imposed**	**No. of days of default***	**Total Penalty (Rs.)**	**Maximum penalty as Section 12(8) (Rs.)**	**Penalty Imposed (Rs.) [As per section 446B: penalty shall not be more than one half of the penalty specified in such sections]**
Non-Maintenance of registered office	Section 12(4) r/w 12(4) of the Act, 2013	On Company	98	98*1000= 98,000	98,000	49,000
		Shri Deepak Kumar Mishra	98	98 * 1000= 98,000	98,000	49,000
		Shri Amish Kumar Gupta	98	98*1000= 98,000	98,000	49,000

		Shri Nand Kishor Mishra	98	98*1000= 98,000	98,000	49,000

(No. of days has been calculated from 30.03.2023 to till date of order i.e. 06.07.2023)

4. Having considered the facts and circumstances of the case and after taking into account the facts above, ROC, Patna imposed a penalty of Rs. 49,000/- (Rupee Forty-Nine Thousand Only) on the concerned Company and Rs. 49,000/- (Rupees Forty-Nine Thousand Only) on each Directors in default under Section 12 of the Act, **in Total Rs. 1,96,000/-** (Rupees One Lakh Ninety-six Thousand Only) (i.e., Rs. 49,000 for Company and Rs. 49,000 x 3 Directors) for violation of section 12 of the Companies Act, 2013.

5. The matter was fixed for hearing on 05.05.2025, during which the Authorized Representative of the Company was present and was called upon to make submissions regarding any infirmity in the order passed by the Registrar of Companies.

The Authorized Representative submitted that the Company had shifted its Registered Office from "Smt. Guddi Bhat, W/o Alok Kumar, Chandwa, Office of SP Bhojpur, PIN–802301, Bihar" to "C/o Amarendranath Pandey, Ground Floor, Housing Colony Road, Near BSNL Office, Ambey Nagar, Arrah, PIN–802312" with effect from 14.03.2023, and that the said change was duly intimated to the Registrar of Companies through filing of Form INC-22 on 06.04.2023,

vide SRN AA1820591. The change of address was also duly updated in the Master Data of the Company available on the MCA Portal.

It was further submitted that despite such compliance, the Registrar of Companies issued a Show Cause Notice dated 19.05.2023 to the Directors and the Company under Section 12 of the Companies Act, 2013 at the previous (old) registered office address, rather than at the updated address as reflected in the MCA records. The notices, however, were received by the Directors, and a reply was furnished to the Registrar of Companies by email on 03.08.2023, wherein it was clarified that the Company had already shifted its registered office and had duly filed Form INC-22 vide SRN AA1820591 dated 06.04.2023.

6. In view of the above submissions, it has been observed from the records in the MCA system that the Company had filed Form INC-22 vide SRN AA1820591 on the MCA Portal on 06.04.2023, thereby intimating the change of its Registered Office from **"Smt. Guddi Bhat, W/o Alok Kumar, Chandwa, Office of SP Bhojpur, PIN-802301, Bihar"** to **"C/o Amarendranath Pandey, Ground Floor, Housing Colony Road, Near BSNL Office, Ambey Nagar, Arrah, PIN-802312"** with effect from 14.03.2023.

The same has been duly reflected in the Master Data of the Company maintained on the MCA Portal. However, the Show Cause Notice dated 19.05.2023 was issued to the Company at its previous address, as evident from the copy of the notice enclosed with the appeal.

Upon perusal of the documents and the submissions made by the Authorised Representative during the course of the hearing, it is evident that the alleged violation pertains to the intervening period from the date of letter issued by ROC Patna vide letter No. ROC/Pat/Misc/2965-2968 dated 30.03.2023 to the date of filing of INC 22 vide SRN AA1820591 dated 06.04.2023.

Thus, the period of violation is from 30.03.2023 to 06.04.2023 i.e. 8 days.

7. In view of the above facts and circumstances, the order of the Registrar of Companies, Patna dated 06.07.2023 is modified as under:

Nature of default	**Violation under Companies Act, 2013**	**Name of Perso on whom penalty imposed**	**No. of days of default*** (30.03.2023 to 06.04.2023)	**Total Penalty (Rs.)**	**Maximum penalty as Section 12(8) (Rs.)**	**Penalty Imposed (Rs.) [As per section 446B: penalty shall not be more than one half of the penalty specified in such sections]**
Non-Maintenance of registered office	Section 12(4) r/w 12(4) of the Act, 2013	On Company	08	08*1000= 8,000	8,000	4,000
		Shri Deepak Kumar Mishra	08	08* 1000= 8,000	8,000	4,000
		Shri Amish Kumar Gupta	08	08* 1000=8,000	8,000	4,000
		Shri Nand Kishor Mishra	08	08* 1000= 8,000	8,000	4,000

Having considered the facts and circumstances of the case the Company and the Directors are liable to pay as under:

Name of the Appellants	**No. of Days delayed**	**Amount to be paid**
Company	8 days	4000
Shri Deepak Kumar Mishra	8 days	4000
Shri Amish Kumar Gupta	8 days	4000
Shri Nand Kishor Mishra	8 days	4000
Total		**16,000/-**

The Company and directors/officers of the company shall pay the amount of penalty from out of their own pockets. The amount of penalty shall be paid within a period of 90 days from the date of receipt of the copy of the order. Further, if the company and its directors fail to deposit the penalty amount within the prescribed time limit action under section 454(8)(i) and (ii) of the Companies Act, 2013 shall be initiated against the Company and its Directors.

Hence the instant Appeal stands disposed of accordingly.

(Rakesh Kumar Tiwari)
REGIONAL DIRECTOR (ER)

Signed this the 27th day of October, 2025.

Copy to:-

1. Yagyeshaani Microp Association
"C/o Amarendranath Pandey, Ground Floor, Housing Colony Road, Near BSNL Office, Ambey Nagar, Arrah, PIN-802312".

2. Shri Deepka Kumar Mishra
Deorhia, Dewarhiya Buxar Bihar-802122.

3. Shri Amish Kumar Gupta
152, Gaon Chausa Thana 2
Town/Vill Chausa Buxar 802214 Bihar.

4. Shri Nand Kishor Mishra
At/Po Majhwari Simri Dt Buxar Dumraon
Bhojpur 802133 Bihar.

5. The Registrar of Companies, Patna for information.

6. The Officer in Charge, E-Gov. Cell, Ministry of Corporate Affairs, 5th Floor, A wing Shastri Bhavan, New Delhi-110001, With a request to upload this Order on the website of the Ministry.