



**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

ROC Mumbai

Registrar Of Companies, 100, Everest, Marine Drive, Mumbai, Maharashtra, India, 400002

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Order ID: PO/ADJ/01-2026/MB/01378

Dated: 23/01/2026

ORDER FOR ADJUDICATION OF PENALTY UNDER SECTION 454 OF THE COMPANIES ACT, 2013 ('THE ACT') FOR VIOLATION OF SECTION 450 OF THE COMPANIES ACT, 2013.

A. Appointment of Adjudicating Officer:

Ministry of Corporate Affairs vide its Gazette notification number S.O. 831(E) dated 24/03/2015 appointed undersigned as Adjudicating Officer in exercise of the powers conferred by section 454 of the Companies Act, 2013 [herein after known as Act] read with Companies (Adjudication of Penalties) Rules, 2014 for adjudging penalties under the provisions of this Act.

B. Company details:

In the matter relating to SUB ZERO INSULATION TECHNOLOGIES PRIVATE LIMITED [herein after known as Company] bearing CIN U74120MH2014PTC255462, is a company registered with this office under the Provisions of the Companies Act, 2013/1956 having its registered office situated at OFFICE NO. 501,5TH FLOOR, SEA PEARL BUILDING,SANDHURST BRIDGE OPP. SUKH SAGAR,GIRGAON CHOWPATTY GRANT ROAD MUMBAI MUMBAI MAHARASHTRA INDIA 400007

Individual details:

In the matter relating to RASHMI ANAND [herein after known as individual] having DIN 00366258 and having its address at RITU APARTMENT, 9TH FLOOR, FLAT NO. 91/92, 1/113, DONGARSHI ROAD, WALKESHWAR MALABAR HILL MUMBAI MAHARASHTRA INDIA 400006



C. Provisions of the Act:

If a company or any officer of a company or any other person contravenes any of the provisions of this Act or the rules made thereunder, or any condition, limitation or restriction subject to which any approval, sanction, consent, confirmation, recognition, direction or exemption in relation to any matter has been accorded, given or granted, and for which no penalty or punishment is provided elsewhere in this Act, the company and every officer of the company who is in default or such other person shall be liable to a penalty of ten thousand rupees, and in case of continuing contravention, with a further penalty of one thousand rupees for each day after the first during which the contravention continues, subject to a maximum of two lakh rupees in case of a company and fifty thousand rupees in case of an officer who is in default or any other person]

D. Facts about the case:

1. Default committed by the officers in default/noticee - Whereas the Registrar of Companies, Mumbai (hereinafter referred to as the ROC) is in receipt of a suo-motu Adjudication Application on 28.11.2025 filed by the Company (hereinafter referred to as the Applicant) under Section 454 of the Companies Act, 2013 (hereinafter referred to as the Act) on account of incorrect filing of E-form AOC-4 for FY 2024-25.

Whereas certain clarification was sought by the Applicant Company vide letter dated 11.12.2025 and the Applicant Company submitted its reply vide letter on 22.12.2025.

Whereas Rule 8(1) and (3) of the Companies (The Registration Office and Fees) Rules, 2014 are reads as follows:

(1) An electronic form shall be authenticated by authorised signatories using digital signature.

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(3) The authorised signatory and the professional, if any, who certify e-form shall be responsible for the correctness of the contents of e-form and correctness of the enclosures attached with the electronic form.

Whereas the applicant stated that due to clerical/ministerial error, Rebate/Drawback of Taxes and Duties field was omitted in E-form AOC-4 filed vide SRN AB8783479 on 2024-2025. The said form was digitally signed and Declaration was given by Ms Rasmi Anand, Director.

Whereas the authorized signatory, who certifies e-form shall be responsible for the correctness of the contents of e-form and correctness of the enclosures attached with the electronic form as required under the proviso of Rule 8(3) of Companies (The Registration Office and Fees) Rules, 2014. Thus, Ms Rasmi Anand, Director is liable to penalty subject to the provisions Section 450 of the Companies Act, 2013.

2. The Noticee did not request for an E- hearing and the Adjudicating officer is also of the view that no E-hearing is required in the instant case.

E.Order:

1. A.Show Cause notice bearing ID: SCN/ADJ/01-2026/MB/03414 dated 06.01.2026 was issued to the Officer in default viz. Ms. RASHMI ANAND, Director (DIN: 00366258) (hereinafter referred to as the Noticee) under Section 454 read with Section 450 of the Act for default under Rule 8(1) and Rule 8(3) of the Companies (Registration Offices and Fees) Rules, 2014 of the Act on account of incorrect filing of E-form AOC-4 for FY 2024-25.

B.A reply of the noticee to the said Show Cause Notice was received on the E-adjudication portal on 08.01.2026 and admitted the default.

C.The Noticee did not request for an E- hearing and the Adjudicating officer is also of the view that no E-hearing is required in the instant case.

D.On perusal of the Application and considering the facts, it is observed that the Company filed E-Form AOC-4 vide SRN AB8783479 on 04.11.2025 and while filing the said E-form the AB8783479. The said form was got auto approved under Straight through Process (STP) mode in contravention of Rule 8(3) of the Companies (Registration Offices and Fees) Rules, 2014 of the Act.

E.The Rule 8(1) and Rule 8(3) of the Companies (Registration Offices and Fees) Rules, 2014 of the Act reads as under:

a.An electronic form shall be authenticated by authorised signatories using digital signature.

b.The authorized signatory and the professional, if any, who certify e-form shall be responsible for the correctness of the contents of e-form and correctness of the enclosures attached with the electronic form.

F.Further, the aforementioned E-form AOC-4 was digitally signed, and Declaration was given by Ms. RASHMI ANAND, Director (DIN: 00366258). Thus, she is liable for penalty under Section 450 of the Act for default under Rule 8(3) of the Companies (Registration Offices and Fees) Rules, 2014 of the Act.

G.The period of default is considered to be the date of filing Form AOC-4 that is 04.11.2025. Therefore, the officer in default namely Ms. RASHMI ANAND, Director (DIN: 00366258) shall be liable to a penalty of of Rs. 10,000/- (Rupees Ten Thousand only) under Section 450 of the Act. The Company has not claimed the status of a Small Company.

H.Now, in exercise of the powers conferred on the Adjudicating Officer vide Notification dated 24th March 2015, I hereby impose a penalty of Rs. 10,000/- (Rupees Ten Thousand only) on Ms. RASHMI ANAND, Director (DIN: 00366258) under Section 450 of the Act for default under Rule 8(3) of the Companies (Registration Offices and Fees) Rules, 2014.

I.It is hereby clarified that while filing new Form AOC-4, the Company shall not cause any change in its earlier attachment which was filed in E-form AOC-4 vide SRN AB8783479 on 04.11.2025.

J.Further, it is also clarified that order is limited to rectifying the mistake in E-form AOC-4 and it shall have no consequence except rectification of E-form AOC-4.



2. The details of penalty imposed on the company, officers in default and others are shown in the table below:

(A)	Name of person on whom penalty imposed (B)	Rectification of Default required (C)	Penalty Amount (D)	Additional Penalty (E) (*Per day of continuing default i.e. date of rectification of default less order issue date)	Maximum limit for Penalty (F)
1	RASHMI ANAND having DIN as 00366258	NA	10000	0	50000

3. The notified officers in default/noticee shall rectify the default mentioned above and pay the penalty, so applicable within 90 days of receipt of the order.

4. The notified officers in default/noticee shall pay the penalty amount via 'e-Adjudication' facility which can be accessed through the respective login IDs on the website of Ministry of Corporate Affairs and upload the copy of paid challan / SRN of e-filing (if applicable) on the 'e-Adjudication' portal itself. It is also directed that the penalty so imposed upon the officers in default shall be paid from their personal sources/income.

5. Appeal against this order may be filed in writing with the Regional Director, RD Mumbai within a period of sixty days from the date of receipt of this order, in Form ADJ setting for the grounds of appeal and shall be accompanied by a certified copy of this order [Section 454 (5) & 454 (6) of the Act, read with Companies (Adjudication of Penalties) Rules, 2014].

6. For penal consequences of non-payment of penalty within the prescribed time limit, please refer Section 454(8) of the Companies Act, 2013.



Chandan Kumar,
Registrar of Companies
ROC Mumbai

To,
1. RASHMI ANAND, RITU APARTMENT, 9TH FLOOR, FLAT NO. 91/92, 1/113, DONGARSHI ROAD, WALKESHWAR
MALABAR HILL MUMBAI MAHARASHTRA INDIA 400006, rashhush@gmail.com

