



**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

ROC Guwahati

Registrar Of Companies, 5th Floor, Prithvi Planet, Behind Hanuman Mandir, Ulubari, G.S. Road, Guwahati, Assam, India,
781007

Phone: 0361-2974431/2974430

Fax: 0364-2223665

E-mail: roc.shillong@mca.gov.in

Order ID: PO/ADJ/02-2026/GH/01562

Dated: 04/02/2026

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. 2650(E) dated 25/07/2015 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 BHARTIA INFRA PROJECTS LIMITED [herein after known as Company] bearing CIN U45203AS1999PLC005740, is a company registered with this office under the Provisions of the Companies Act, 2013/1956 having its registered office situated at 201 ROYAL ARCADE 2ND FLOOR, DR. B. BORUAH ROAD, ULUBARI NA GUWAHATI ASSAM INDIA 781007

Individual details:

In the matter relating to AMLAN BHADRA [herein after known as individual] having PAN ABWFA3745R and having its address at BIJLI MILLS HOUSE, MANIPURI BASTI GMC KAMRUP ASSAM INDIA 781007



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 Ministry vide letter no. CL-II-07/110/2024-O/o DGCOA-MCA dated 19.02.2024 ordered Inspection in to the affairs of Bhartia Infra Projects Limited (hereinafter called as the Company). On Inspection of the subject company, it was observed and reported by the Inspecting Officer which is reproduced herein under as:

In the notes to Financial Statements for the Year ended 31.03.2023, the company has mentioned in note no. 41 -'The company does not have any charge required to be registered or satisfied with ROC during the year". However as per MCA portal there are 43 no. of Charges created during FY 2022-23. Thus the Statutory Auditors of the subject company has failed to qualify the same in his audit report for Financial Year 2022-23 and hence violated the provision of section 143(3)(h) of Companies Act,2013'.

Hence, the the Statutory Auditors of the subject company has violated the provision of section 143(3)(h) and therefore liable for penal action under section 450 of Companies Act,2013.

2. No E-hearing is requested and physical reply submitted.

E.Order:

1. The Auditor, Shri Amlan Bhadra, CA (Membership No.051623) of the company namely Bhartia Infra Projects Limited for the F.Y 2022-23 has submitted his reply physically vide letter dated 30.01.2026 in response to Show Cause Notice dated 19.01.2026 stating that the linient view may be taken while adjudicating the offence.

The undersigned being the Adjudicating Officer after Considering the facts of the case as reported in the Inspection Report and reply of Auditor, the penalty is hereby imposed on the Statutory Auditor Shri Amlan Bhadra, CA under section 450 of the Act for the violation of section 143(3)(h) of the Companies Act,2013 for F.Y 2022-23.

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	AMLAN BHADRA having PAN as ABWFA3745R	Taken care of	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 Guwahati 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.



Ananta Sethi,
Registrar of Companies
ROC Guwahati

To,
1. AMLAN BHADRA, BIJLI MILLS HOUSE, MANIPURI BASTI GMC KAMRUP ASSAM INDIA 781007,
bijlimills@yahoo.co.in

