



**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/01583

Dated: 06/02/2026

ORDER FOR ADJUDICATION OF PENALTY UNDER SECTION 454 OF THE COMPANIES ACT, 2013 ('THE ACT') FOR VIOLATION OF SECTION 137(3) 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 ROWRIAH ESTATES PVT LTD [herein after known as Company] bearing CIN U01132AS1959PTC001152, is a company registered with this office under the Provisions of the Companies Act, 2013/1956 having its registered office situated at RANJAN BHAWAN, J.B ROAD NA JORHAT JORHAT ASSAM INDIA 785001

Individual details:

In the matter relating to RAMANIDHAR BARUAH [herein after known as individual] having DIN 08884772 and having its address at RANJAN BHAWAN, RAJA MAIDAM JORHAT ASSAM INDIA 785001

In the matter relating to SNIGDHAJYOTI DHAR BARUAH [herein after known as individual] having DIN 08884884 and having its address at RANJAN BHAWAN , , NA, , , , JORHAT ASSAM INDIA 785001

In the matter relating to SANGITA DUTTA [herein after known as individual] having DIN 08968265 and having its address at SPEED SERVICES,106 ORION TOWER MAZZNINE FLOOR, G.S. ROAD GMC KAMRUP ASSAM INDIA 781005

In the matter relating to JAYANTA DHAR BARUA [herein after known as individual] having DIN 08968273 and having its address at 602 STONE ARCH, SHERLY RAJAN ROAD OPPOSITE RIZVI COLLEGE,BANDRA WEST MUMBAI MAHARASHTRA INDIA 400050



C. Provisions of the Act:

(3) If a company fails to file the copy of the financial statements under sub-section (1) or sub-section (2), as the case may be, before the expiry of the period specified therein, the company shall be liable to a penalty of ten thousand rupees and in case of continuing failure, with a further penalty of one hundred rupees for each day during which such failure continues, subject to a maximum of two lakh rupees, and the managing director and the Chief Financial Officer of the company, if any, and, in the absence of the managing director and the Chief Financial Officer, any other director who is charged by the Board with the responsibility of complying with the provisions of this section, and, in the absence of any such director, all the directors of the company, shall be liable to a penalty of ten thousand rupees and in case of continuing failure, with further penalty of one hundred rupees for each day after the first during which such failure continues, subject to a maximum of fifty thousand rupees.

D. Facts about the case:

1. Default committed by the officers in default/noticee - The Ministry vide letter no. CL-II/07/217/2021/DGCOA dated 17.06.2021 has ordered Inquiry under section 206(4) in the matter of the subject company and subsequently Inquiry was conducted in compliance to the Ministry's order and during the course of Inquiry it was observed by the Inquiry Officer that the Company has failed to file the Financial statements for the Financial Year 2020-21 as per records found in MCA Portal. Hence, violated the provisions of section 137(1) of the Companies Act, 2013. Therefore, the subject company and its Directors namely, a) RAMANIDHAR BARUAH (Director), b) SNIGDHAYOTI DHAR BARUAH (Director), c) SANGITA DUTTA (Director), and d) JAYANTA DHAR BARUA (Director) of the company as officer in default are liable for penal action under section 137(3) of the Companies Act, 2013 for default committed in filing the Financial Statements for the Financial Year 2020-21.

2. The company has requested for E-hearing. Accordingly hearing was fixed on 16.01.2026 and adjourned to 20.01.2026 but due to technical glitch, hearing could not be held. Company has also not able to submit written response in E-adjudication module and submitte its response physically on 05.02.2026.

E.Order:

1. The Authorised representative Shri Pravin Kumar Chhajer, FCS of the applicant company and its officers in default could not attend the hearing virtually on 16.01.2026 due to technical glitch and submitted its written submission physically vide letter dated 05.02.2026 stating that the company could not file the requisite Financial Statement for F.Y 2020-21 due to the matter sub judice before the Hon'ble NCLT, Guwahati Bench (CP NO. 4 of 2021). In view of the above facts and circumstances and after considering status of the company being "Small Company" under section 2(85) of the Act, the undersigned being the Adjudicating Officer do hereby impose the penalty on the Company and four directors in default namely Ramanidhar Baruah, Snigdhayoti Dhar Baruah, Sangita Dutta and Jayanta Dhar Barua under section 137(3) for violation of section 137(1) of the CA,2013 for the non filing of Financial Statement in E-Form AOC-4 for F.Y 2020-21 for default period from 31.10.2021 to 06.02.2026 i.e. till the date of passing of order (1560 days) for F.Y 2020-21. The company and its directors/officers-in-default are also directed to ensure and make good the offence by filing the requisite up to date pending Financial Statements including Financial Statement for F.Y 2020-21.

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	ROWRIAH ESTATES PVT LTD having CIN as U01132AS1959P TC001152	YES	83000	0	200000
2	RAMANIDHAR BARUAH having DIN as 08884772	YES	50000	0	50000
3	SNIGDHAJYOTI DHAR BARUAH having DIN as 08884884	YES	50000	0	50000
4	SANGITA DUTTA having DIN as 08968265	YES	50000	0	50000
5	JAYANTA DHAR BARUA having DIN as 08968273	YES	50000	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. ROWRIAH ESTATES PVT LTD, RANJAN BHAWAN, J.B ROAD JORHAT JORHAT ASSAM INDIA 785001,
snigbaruah@gmail.com

2. RAMANIDHAR BARUAH, RANJAN BHAWAN, RAJA MAIDAM JORHAT ASSAM INDIA 785001,
ranjandbaruah@gmail.com

3. SNIGDHAJYOTI DHAR BARUAH, RANJAN BHAWAN , , NA, , , , JORHAT ASSAM INDIA 785001,
snigbaruah@gmail.com

4. SANGITA DUTTA, SPEED SERVICES,106 ORION TOWER MAZZNINE FLOOR, G.S. ROAD GMC KAMRUP ASSAM
INDIA 781005, reee_01@yahoo.com

5. JAYANTA DHAR BARUA, 602 STONE ARCH, SHERLY RAJAN ROAD OPPOSITE RIZVI COLLEGE,BANDRA WEST
MUMBAI MAHARASHTRA INDIA 400050, joibarua@gmail.com

