



**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

ROC Ahmedabad

Registrar Of Companies, ROC Bhavan , Opp Rupal Park Society, Behind Ankur Bus Stop, Naranpura, Ahmedabad, Gujarat,
India, 380013

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Order ID: PO/ADJ/02-2026/AD/01645

Dated: 11/02/2026

ORDER FOR ADJUDICATION OF PENALTY UNDER SECTION 454 OF THE COMPANIES ACT, 2013 ('THE ACT') FOR VIOLATION OF SECTION 12(8) 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 SUZUKI MOTOR GUJARAT PRIVATE LIMITED [herein after known as Company] bearing CIN U34200GJ2014FTC079460, is a company registered with this office under the Provisions of the Companies Act, 2013/1956 having its registered office situated at BLOCK NO. 334 AND 335, HANSALPUR, NEAR VILLAGE BECHARAJI, MANDAL NA HANSALPUR AHMEDABAD GUJARAT INDIA 382130

Individual details:

In the matter relating to ARNAB ROY [herein after known as individual] having DIN 02522674 and having its address at A92 PINNACLE APARTMENT DLF PHASE 5 SECTOR 43 GOLF COURSE ROAD SIKANDERPUR G HOSI (68) GURGAON HARYANA INDIA 122002

In the matter relating to BHAVESH L SHAH [herein after known as individual] having PAN AAHPS7169P and having its address at A/602, GOKUL VRAJBHOOMI CHS, NEW LINK ROAD, KANDIWALI (WEST) MUMBAI MAHARASHTRA INDIA 400067

In the matter relating to MAHESWAR SAHU [herein after known as individual] having DIN 00034051 and having its address at A/302, PARIJAT RESIDENCY, OPP. IOC PETROL PUMP, JUDGES BUNGALOWS, BODAKDEV AHMEDABAD GUJARAT INDIA 380054

In the matter relating to MANJAREE CHOWDHARY [herein after known as individual] having DIN 03402143 and having its address at HOUSE NO. 239 SECTOR 15, PART 1 SADAR BAZAR GURGAON HARYANA INDIA 122001

In the matter relating to SHIGETOSHI TORII [herein after known as individual] having DIN 06437336 and having its address at 16420-2 IRINO, CHUO HAMAMATSU SHIZUOKA NA JAPAN 4328051

In the matter relating to HISASHI TAKEUCHI [herein after known as individual] having DIN 07806180 and having its address at 197-3, NISHIYAMA-CHO HAMAMATSU HAMAMATSU JAPAN 432800

In the matter relating to TAKAHIRO MURAMATSU [herein after known as individual] having DIN 10209083 and having its address at ROOM NO. A-215, BLOCK NO. 79, 80, 81 MANDAL AHMEDABAD GUJARAT INDIA 382130



C. Provisions of the Act:

If any default is made in complying with the requirements of this section, the company and every officer who is in default shall be liable to a penalty of one thousand rupees for every day during which the default continues but not exceeding one lakh rupees

D. Facts about the case:

1. Default committed by the officers in default/noticee - This office had received Official Liquidator, Ahmedabad vide letter No. OL/Amal/1351/2025 dated 04.08.2025 has informed that in the matter of composite Scheme of Amalgamation of Suzuki Motor Gujarat Private Limited with Maruti Suzuki India Limited in CA(CAA)28 OF 2025. Their office had issued a letter to M/s. Suzuki Motor Gujarat Private Limited on 18.06.2025, but the said letter was returned from the Postal Authority. He further requested to initiate necessary action under Section 12 of the Companies Act, 2013. It appears from the aforesaid circumstances that the subject company has violated section 12 of the Companies Act, 2013. Thus, the company, and its officers have contravened the provisions of the said section and rules of the Companies Act 2013. Hence, companies/officers in default are liable to penalize under Section 12 (8) of the Companies Act, 2013 by initiating Adjudicating proceedings under Section 454 of the Companies Act, 2013 read with Rules made thereunder by initiation of in-house adjudication proceedings for non-compliance of the aforesaid provisions of the Companies Act, 2013. The default period from 04.08.2025 to 14.10.2025.

2. The letter of the Official Liquidator, High Court of Gujarat dated 04.08.2025

E.Order:

1. An e-adjudication notice dt 14-10-2025 in the instant case u/s 12 of the companies act 2013 was issued pursuant to the letters of the Official Liquidator, High Court of Gujarat dt 04-08-2025 wherein the OL has stated that a letter from his office was issued to M/s Suzuki Motor Gujarat Private Limited on 18-06-2025 in a composite scheme of amalgamation seeking certain information/ documents which was returned. Pursuant to this, the OL pointed out violation of section 12 of the companies act 2013 seeking necessary action from the O/o RoC, Gujarat against M/s Suzuki Motor Gujarat Private Limited. It is observed from the address mentioned on the envelope sent by OL addressed to the company that it is identical to the registered office of the company as available on the MCA portal which is comprehensive. Also, it is seen that other postal communications sent by other government offices with the same address details have been received at the Registered Office of the company as seen from the inward register maintained by the company. During the course of e-adjudication, the authorized representatives made their submissions which has been looked into and it is held that there is a violation of section 12(1) as a one time offence punishable under Section 12(8) of the Companies Act, 2013 thereby rendering the justification provided by the company untenable.

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	SUZUKI MOTOR GUJARAT PRIVATE LIMITED having CIN as U34200GJ2014F TC079460		1000	0	100000
2	ARNAB ROY having DIN as 02522674		1000	0	100000
3	BHAVESH L SHAH having PAN as AAHPS7169P		1000	0	100000
4	MAHESWAR SAHU having DIN as 00034051		1000	0	100000
5	MANJAREE CHOWDHARY having DIN as 03402143		1000	0	100000
6	SHIGETOSHI TORII having DIN as 06437336		1000	0	100000
7	HISASHI TAKEUCHI having DIN as 07806180		1000	0	100000
8	TAKAHIRO MURAMATSU having DIN as 10209083		1000	0	100000

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 Ahmedabad 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.



Keerthi Narayana,
Registrar of Companies
ROC Ahmedabad

To,

1. SUZUKI MOTOR GUJARAT PRIVATE LIMITED, BLOCK NO. 334 AND 335, HANSALPUR, NEAR VILLAGE BECHARAJI, MANDAL HANSALPUR AHMEDABAD GUJARAT INDIA 382130, bhavesh.shah@smgsuzuki.co.in
2. ARNAB ROY, A92 PINNACLE APARTMENT DLF PHASE 5 SECTOR 43 GOLF COURSE ROAD SIKANDERPUR G HOSI (68) GURGAON HARYANA INDIA 122002, arnabroyindia@gmail.com
3. BHAVESH L SHAH, A/602, GOKUL VRAJBHOOMI CHS, NEW LINK ROAD, KANDIWALI (WEST) MUMBAI MAHARASHTRA INDIA 400067, bhavesh.shah@greavescotton.com
4. MAHESWAR SAHU, A/302, PARIJAT RESIDENCY, OPP. IOC PETROL PUMP, JUDGES BUNGALOWS, BODAKDEV AHMEDABAD GUJARAT INDIA 380054, msahu10@gmail.com
5. MANJAREE CHOWDHARY, HOUSE NO. 239 SECTOR 15, PART 1 SADAR BAZAR GURGAON HARYANA INDIA 122001, manjareechowdhary@gmail.com
6. SHIGETOSHI TORII, 16420-2 IRINO, CHUO HAMAMATSU SHIZUOKA NA JAPAN 4328051, tomoiiida@hhq.suzuki.co.jp
7. HISASHI TAKEUCHI, 197-3, NISHIYAMA-CHO HAMMATSU HAMAMATSU JAPAN 432800, h.takeuchi@maruti.co.in
8. TAKAHIRO MURAMATSU, ROOM NO. A-215, BLOCK NO. 79, 80, 81 MANDAL AHMEDABAD GUJARAT INDIA 382130, Takahiro.Muramatsu@smgsuzuki.co.in

