



**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

ROC Mumbai I

100, Everest, Marine Drive, Mumbai, Maharashtra, India, 400002

Phone: 022-22812627

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

**Order ID: PO/ADJ/03-2026/MH/01779**

**Dated: 24/03/2026**

**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. 698(E) dated 10/02/2026 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 COMPLETE SPORTS AND MANAGEMENT INDIA LIMITED [herein after known as Company] bearing CIN U92410MH2002PLC138419, is a company registered with this office under the Provisions of the Companies Act, 2013/1956 having its registered office situated at B-223-226, 2ND FLOOR, CHINTAMANI PLAZA MOHAN STUDIO COMPOUND, ANDHERI KURLA ROAD, CHAKALA, ANDHERI(EAST) AIRPORT (MUMBAI) MUMBAI MAHARASHTRA INDIA 400099

**Individual details:**

In the matter relating to ROHIT RAJESH MATHUR [herein after known as individual] having DIN 00584111 and having its address at 306, CHALLENGER TOWER 1 THAKUR VILLAGE, KANDIVALI EAST MUMBAI MAHARASHTRA INDIA 400101



### 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 -I (hereinafter referred to as the ROC, Mumbai I) is in receipt of a suo-motu Adjudication Application on 04.03.2026 filed by Mr. Rohit Mathur, Managing Director (DIN: 00584111) (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 XBRL for Financial Year 2024-25 (hereinafter referred to as FY 2024-25).

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 applicants stated that the Company had filed form AOC-4 XBRL for the F.Y. 2024-25 vide SRN AC1995918 on 01.02.2026. The Applicant stated that the provisions related to Corporate Social Responsibility under Section 135 of the Act. However, while filing the said E-form the applicant inadvertently mentioned that CSR not applicable. The said form was digitally signed, and declaration made by Mr. Rohit Mathur, Managing Director (DIN: 00584111).

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, Mr. Rohit Mathur, Managing Director (DIN: 00584111) 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/03-2026/MH/03919 dated 12.03.2026 was issued to the Officer in default viz. Mr. Rohit Mathur, Managing Director (DIN: 00584111) (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 XBRL for FY 2024-25.

B.A reply of the noticee to the said Show Cause Notice was received on the E-adjudication portal on 23.03.2026.

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 XBRL vide SRN AC1995918 on 01.02.2026. While filing the said form the applicant inadvertently mentioned that CSR not applicable. The said form got auto approved under Straight through Process (STP) mode. Certification of E-form which was in AOC-4 XBRL resulted 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:

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

3.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 Mr. Rohit Mathur, Managing Director (DIN: 00584111). Thus, he is liable for a 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 XBRL that is 01.02.2026. Therefore, the officer in default namely Mr. Rohit Mathur, Managing Director (DIN: 00584111) shall be liable to a penalty of Rs. 10,000/- (Rupees Ten Thousand Only). The Company does not fall under proviso of Section 2(85) of the Act.

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 Mr. Rohit Mathur, Managing Director (DIN: 00584111) 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 XBRL, the Company shall not cause any change in financial statement and enclosures thereof as adopted by the Shareholders in General meeting which was filed in E-Form AOC-4 XBRL vide SRN AC1995918 on 01.02.2026.

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



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	ROHIT RAJESH MATHUR having DIN as 00584111	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 I**

To,  
1. ROHIT RAJESH MATHUR, 306, CHALLENGER TOWER 1 THAKUR VILLAGE, KANDIVALI EAST MUMBAI  
MAHARASHTRA INDIA 400101, rohit@csmlindia.com

