



**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

ROC Hyderabad

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Order ID: PO/ADJ/04-2026/HD/02042

Dated: 22/04/2026

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 DIGILOGIC SYSTEMS LIMITED [herein after known as Company] bearing CIN U62099TG2011PLC077933, is a company registered with this office under the Provisions of the Companies Act, 2013/1956 having its registered office situated at #102, 1ST FLOOR, DSL ABACUS TECH PARK UPPAL KALSA VILLAGE, UPPAL MANDAL NA RANGAREDDY RANGAREDDI TELANGANA INDIA 500039

Individual details:

In the matter relating to MADHUSUDHAN VARMA JETTY [herein after known as individual] having DIN 02247769 and having its address at FLAT NO.803 BLOCK D NECKLACE PRIDE BEHIND NTPC TOWERS KAVADIGUDA MAIN ROAD HYDERABAD HYDERABAD TELANGANA INDIA 500003



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 - The Company M/s Digilogic Systems Limited has submitted an Adjudication application dated 30.12.2025 with ROC on 06.01.2026 under Section 454 for adjudicating the offence under Section 450 of the Companies Act, 2013. As per Section 73 of the Companies Act, 2013 read Rule 16A(3) of Companies (Acceptance of Deposits) Rules, 2014, the Company was required to file a one-time return in Form DPT-3 for reporting outstanding receipts of money or loans not considered as deposits for the period 01.01.2014 to 31.03.2019 within 90 days from the 31.03.20219. As per Provisions of Section 450 of the Companies Act, 2013, ?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?. As per the Application the company has not filed the DPT-3 one time return with in the stipulated time. Further the company was not able to file DPT-3 one time return subsequent to the stipulated time due to the non availability of the facility to file the same in the MCA Portal. However the company has filed GNL-2 form vide SRN AB9604450 on 05.12.2025 with an attachment of DPT-3 one time return and the same has been taken on record 23.12.2025

2. Sri. MADHUSUDHAN VARMA JETTY has opted for e-hearing and the same has been conducted on 20.04.2026. Sri.MADHUSUDHAN VARMA JETTY has appeared on behalf of him and the company in the e-hearing and admitted the violations.

E.Order:

1. Pursuant to the fact about the case, an e-SCN dated 27.03.2026 was issued to the company and its officer of the company who is in default, and the reply dated 08.04.2026 in the matter was submitted. Further an e-hearing in the matter also has been conducted on 20.04.2026.

In the reply it is submitted that the omission occurred due to an inadvertent oversight and was neither deliberate nor with any intention to contravene the provisions of the Companies Act, 2013 and the company has voluntarily approached for adjudication. The company and the officer in default have prayed that no penalty be levied and in case adjudicating authority is of a differing view, then minimum penalty may be levied.

Based on the adjudication application, reply from the company and officer in default, submissions during the e-hearing and from the information available in MCA Portal in respect of the company, it is observed that the Company DIGILOGIC SYSTEMS LIMITED has submitted an Adjudication application dated 30.12.2025 with ROC on 06.01.2026 under Section 454 for adjudicating the offence under Section 450 of the Companies Act, 2013. As per Section 73 of the Companies Act, 2013 read Rule 16A(3) of Companies (Acceptance of Deposits) Rules, 2014, the Company was required to file a one-time return in Form DPT-3 for reporting outstanding receipts of money or loans not considered as deposits for the period 01.01.2014 to 31.03.2019 within 90 days from the 31.03.20219. As per Provisions of Section 450 of the Companies Act, 2013, 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. As per the Application the company has not filed the DPT-3 one time return with in the stipulated time. Further the company was not able to file DPT-3 one time return subsequent to the stipulated time due to the non availability of the facility to file the same in the MCA Portal. However the company has filed GNL-2 form vide SRN AB9604450 on 05.12.2025 with an attachment of DPT-3 one time return and the same has been taken on record 23.12.2025. The adjudicating authority based on the adjudication application and the information available in MCA Portal in respect of the above named company and after taking into account the submissions from the applicants, do hereby impose the penalty as per the provisions of section 450 of the Companies Act, 2013.

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	DIGILOGIC SYSTEMS LIMITED having CIN as U62099TG2011P LC077933		10000	0	200000
2	MADHUSUDHAN VARMA JETTY having DIN as 02247769		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 Hyderabad 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.



Satya Singh,
Registrar of Companies
ROC Hyderabad

To,

1. DIGILOGIC SYSTEMS LIMITED, #102, 1ST FLOOR, DSL ABACUS TECH PARK UPPAL KALSA VILLAGE, UPPAL
MANDAL RANGAREDDY RANGAREDDI TELANGANA INDIA 500039, info@digilogicsystems.com

2. MADHUSUDHAN VARMA JETTY, FLAT NO.803 BLOCK D NECKLACE PRIDE BEHIND NTPC TOWERS
KAVADIGUDA MAIN ROAD HYDERABAD HYDERABAD TELANGANA INDIA 500003,
madhusudhan@digilogicsystems.com

