



**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

ROC Uttar Pradesh I

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**Order ID: PO/ADJ/03-2026/UP/01909**

**Dated: 30/03/2026**

**ORDER FOR ADJUDICATION OF PENALTY UNDER SECTION 454 OF THE COMPANIES ACT, 2013 ('THE ACT') FOR VIOLATION OF SECTION 172 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 PRIYANSHI NIDHI LIMITED [herein after known as Company] bearing CIN U67200UP2017PLC093589, is a company registered with this office under the Provisions of the Companies Act, 2013/1956 having its registered office situated at ARAJI NO-381 LAMHI BELAWA BABA NA VARANASI VARANASI UTTAR PRADESH INDIA 221007

**Individual details:**

In the matter relating to RAJESH KUMAR DIXIT [herein after known as individual] having DIN 07816680 and having its address at BADA LALPUR LAMHI VARANASI UTTAR PRADESH INDIA 221007

In the matter relating to ANAND KUMAR DIXIT [herein after known as individual] having DIN 07816696 and having its address at BADA LALPUR LAMHI LAMHI VARANASI UTTAR PRADESH INDIA 221007

In the matter relating to RANJANA DIXIT [herein after known as individual] having DIN 07816703 and having its address at BADA LALPUR LAMHI VARANASI UTTAR PRADESH INDIA 221007



### C. Provisions of the Act:

If a company is in default in complying with any of the provisions of this Chapter and for which no specific penalty or punishment is provided therein, the company and every officer of the company who is in default shall be liable to a penalty of fifty thousand rupees, and in case of continuing failure, with a further penalty of five hundred rupees for each day during which such failure continues, subject to a maximum of three lakh rupees in case of a company and one lakh rupees in case of an officer who is in default.

### D. Facts about the case:

1. Default committed by the officers in default/noticee - SCA MCA vide letter dated 10.04.2020 directed to conduct the Inquiry u/s. 206(4) of the Companies Act, 2013. During the Course of Inquiry, Inquiring Officer has observed/pointed out that ?The Directors have not mentioned their DIN under the signatures in the financial statements filed by the Company for the financial year 2017-18 and 2018-19. Hence, it is non-compliance of Section 158 of the Companies Act, 2013. The penal action as contemplated under Section 172 of the Companies Act, 2013 to be initiated against the Company and its officers in default for non-compliance of Section 158 of the Companies Act, 2013?. The said violation was reported by the Inquiring Officer in his report dated 23.08.2022. Accordingly, the office of RDNR vide its letter No. Inquiry/206(4)/Priyanshi Nidhi/RD(NR)/2022/7412 dated 31.08.2022 directed this office to take necessary action for non-compliance of section 158 of the Companies Act, 2013 for the financial year 31.03.2018.

2. E hearing was granted.

### E.Order:

1. It has been observed from the financial statements filed by the Company for the financial year 2017-18 that the directors signing the balance sheet have not mentioned their DIN in the financial statements, which is non-compliance of Section 158 of the Companies Act, 2013. This office issued Show Cause Notice on 09.01.2026 to the company and its officer-in-default. Ms. Neha Katiyar (Practicing Company Secretary) appeared on behalf of the Company and requested to treat the company as Small Company and reduce the penalty as per section 446B of the companies Act 2013. The NIDHI companies are public limited companies and governed by NIDHI rules 2014 read with section 406 of the companies Act 2013 hence not covered under the definition of small Company. Therefore, penalty as applicable as mentioned below is being imposed upon the company as well as its officer-in default as per Section 172 of the Companies Act, 2013 for violation of Section 158 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	PRIYANSHI NIDHI LIMITED having CIN as U67200UP2017P LC093589		300000	0	300000
2	RAJESH KUMAR DIXIT having DIN as 07816680		100000	0	100000
3	ANAND KUMAR DIXIT having DIN as 07816696		100000	0	100000
4	RANJANA DIXIT having DIN as 07816703		100000	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 Delhi 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.



Sanjay Bose,  
Registrar of Companies  
ROC Kanpur

To,

1. PRIYANSHI NIDHI LIMITED, ARAJI NO-381 LAMHI BELAWA BABA VARANASI VARANASI UTTAR PRADESH INDIA 221007, AKHILESHVISHWAKARMA2015@GMAIL.COM

2. RAJESH KUMAR DIXIT, BADA LALPUR LAMHI VARANASI UTTAR PRADESH INDIA 221007, rd0946191@gmail.com

3. ANAND KUMAR DIXIT, BADA LALPUR LAMHI LAMHI VARANASI UTTAR PRADESH INDIA 221007, anandkumardxt06@gmail.com

4. RANJANA DIXIT, BADA LALPUR LAMHI VARANASI UTTAR PRADESH INDIA 221007, rajanadi025@gmail.com

