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EW-22424948/1

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Services

STA(A)

19/6/25

**Application No. RD/ER/454/51/2024/Appeal/2248**

**BEFORE THE REGIONAL DIRECTOR, EASTERN REGION  
MINISTRY OF CORPORATE AFFAIRS, KOLKATA.**

**IN THE MATTER OF**

**THE COMPANIES ACT, 2013**

**-AND-**

**IN THE MATTER OF**



C.A. DAYANIDHI DAS (Memb No: 064313)  
1, MAHATMA GANDHI ROAD, ROOM NO. 4C,  
4<sup>TH</sup> FLOOR, HARIDDEVPUR, KOLKATA – 700082, WEST BENGAL  
FOR, MPS DISTRIBUTORS PRIVATE LIMITED  
17/6/H/3 CANAL WEST ROAD, P.O. AMHERST STREET  
KOLKATA, WEST BENGAL - 700009, INDIA

**-AND-**

**IN THE MATTER OF**

Appeal under section 454 of The Companies Act, 2013  
against the penalty order dated 27.06.2024 of Registrar  
of Companies, West Bengal passed for violation of the  
provisions of section 143 of the Companies Act, 2013.

**-AND-**

**IN THE MATTER OF**



C.A. DAYANIDHI DAS (Memb No: 064313)  
1, MAHATMA GANDHI ROAD, ROOM NO. 4C,  
4<sup>TH</sup> FLOOR, HARIDDEVPUR, KOLKATA – 700082, WEST BENGAL  
FOR, MPS DISTRIBUTORS PRIVATE LIMITED  
17/6/H/3 CANAL WEST ROAD, P.O. AMHERST STREET  
KOLKATA, WEST BENGAL - 700009, INDIA

..... APPELLANTS

**In the matter of** MPS Distributors Private Limited

**Date of Hearing : 06.05.2025**

**Present : MR. DAYANIDHI DAS, Appellant**

### **ORDER**

1. The present appeal has been preferred under section 454 (5) of the Companies Act, 2013 read with the provisions of the Companies (Adjudication of Penalties) Rules, 2014 vide Form ADJ bearing SRN ADJ no. F97776041 dated 27.08.2024 by the aforesaid appellant against the penalty order dated 27.06.2024 for the violation of section 143 of the Companies Act, 2013, passed by Adjudicating Authority i.e. Registrar of Companies, Kolkata, West Bengal communicated to the appellant vide letter no. RD/ER/Appeals/454/51/2024/5401 dated 20.09.2024.
2. The office of the Registrar of Companies, Kolkata, West Bengal had issued Adjudication notice vide letter no. ROC/ADJ/307/091147/2023/14306-14307 dated 19.03.2024 for the violation of section 143 of the Companies Act, 2013, to the Auditor. In this regard, no reply was received by the ROC, West Bengal from the Auditors for the aforesaid Adjudication notice.



**In the matter of** MPS Distributors Private Limited

3. Considering the facts and circumstances of the case, the Adjudicating Authority had imposed Penalty for violation of Section 143 of the Companies Act, 2013 stated above for the relevant periods liable for penalty under section 450 of the Companies Act, 2013, as per the following details: -

| Name of the Auditor                                  | Amount of Default (in Rs.)   | Total maximum Penalty imposed (in Rs.) |
|--|------------------------------|--|
| C.A. DAYANIDHI DAS<br>(For FY 2015-16)               | 10,000 * 1 year<br>= 10,000  | 10,000                                 |
| C.A. DAYANIDHI DAS<br>(For FY 2015-16 to 2019- 2020) | 10,000 * 5 years<br>= 50,000 | 50,000                                 |
| C.A. DAYANIDHI DAS<br>(For FY 2015-16 to 2019- 2020) | 10,000 * 5 years<br>= 50,000 | 50,000                                 |
| C.A. DAYANIDHI DAS<br>(For FY 2015-16 to 2019- 2020) | 10,000 * 5 years<br>= 50,000 | 50,000                                 |
| C.A. DAYANIDHI DAS<br>(For FY 2015-16 to 2019- 2020) | 10,000 * 5 years<br>= 50,000 | 50,000                                 |
| C.A. DAYANIDHI DAS<br>(For FY 2015-16 to 2020-21)    | 10,000 * 6 years<br>= 60,000 | 50,000                                 |
| <b>Total Penalty Payable</b>                         |                              | <b>2,60,000</b>                        |

4. Having considered the facts and circumstances of the case and after taking into account the facts, Registrar of Companies, Kolkata, West Bengal imposed a penalty of Rs. 2,60,000/- (Rupee Two lakhs sixty thousand Only) on the concerned Auditor for contravention of the provisions of section 143 of the Companies Act, 2013.





5. The appeal was heard on 06/05/2025. The Appellant was asked to make a submission regarding infirmity if any in the order of Registrar of Companies. The Authorized Representative had made submission in this regard that at the time of hearing, he has submitted his written statement dated 13.11.2024 wherein it was stated the Company is a small company. As per the submissions, the Auditor has stated that the Company is a small company falling under the definition of Section 2(85) of the Companies Act, 2013 and submitted relevant documents in support of averments. The said contention, even if considered for the sake of arguments, cannot be applied upon the Auditor since Section 446B of the Companies Act, 2013 applies only on One Person Companies or Small Companies and the Auditor cannot take the defense of it as Section 446B of the Companies Act, 2013 cannot be applied upon the Auditor.
6. Having heard the matter and based on the facts and circumstances of the present matter, I consider it fit not to interfere in the impugned Adjudication order dated 27.06.2024.
7. The Auditor of the company shall pay the amount of penalty from out of his own pocket. The amount of penalty shall be paid within a period of 90 days from the date of receipt of the copy of the order.



8. Further, if the Auditor fail to deposit the penalty amount within the prescribed time limit, action under section 454(8) (ii) of the Companies Act, 2013 shall be initiated against the Auditor.

9. The instant Appeal stands disposed of accordingly.



(Rakesh Tiwari)  
REGIONAL DIRECTOR (ER)

Signed this the 05<sup>th</sup> day of June, 2025.



**Copy to:-**

1. C.A. DAYANIDHI DAS (Memb NO: 064313)  
1, MAHATMA GANDHI ROAD, ROOM NO. 4C,  
4<sup>TH</sup> FLOOR, HARIDVPUR, KOLKATA – 700082, WEST BENGAL  
FOR, MPS DISTRIBUTORS PRIVATE LIMITED  
17/6/H/3 CANAL WEST ROAD, P.O. AMHERST STREET  
KOLKATA, WEST BENGAL - 700009, INDIA
2. The Registrar of Companies, West Bengal, for information.
3. The Officer in Charge, E-Gov. Cell, Ministry of Corporate Affairs, 5<sup>th</sup> Floor,  
A wing Shastri Bhavan, New Delhi-110001,-with a request to upload this  
Order on the website of the Ministry.