

EW-22424948)

(33)

ESN-Cell

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132
19/6/25

Application No. RD/ER/454/30/23/Appeal/ 2253

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

IN THE MATTER OF

THE COMPANIES ACT, 2013

-AND-

IN THE MATTER OF

CA Vijay Bora (M. No. 102675)

M/S. Doogar & Associates, Chartered Accountants
304, Dalamal Tower, Nirman Point, Mumbai
400021, Maharashtra.

of company namely M/S. Maheep Marketing Pvt Ltd
(CIN: U51909WB1994PTC065456)

-AND-

IN THE MATTER OF

Application under section 454(5) of The Companies Act,
2013 for preferring an appeal against the penalty order
dated 31/07/2023 of the Registrar of Companies, West
Bengal passed for violating the Provisions of Section
140(2) of the Companies Act, 2013.

-AND-

In the matter of CA Vijay Bora (M. No. 102675)



CA Vijay Bora (M. No. 102675)
M/S. Doogar & Associates, Chartered Accountants
304, Dalamal Tower, Nirman Point, Mumbai
400021, Maharashtra.

..... APPELLANTS

Date of Hearing : 05.05.2025.

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 no. F66819210 dated 10/10/2023 against the penalty order dated 31/07/2023 for violation of Section 140(2) of the Companies Act, 2013 passed by the Adjudicating Authority i.e. Registrar of Companies, Kolkata, West Bengal dated 31/07/2023 communicated to the appellant vide letter no. ROC/ADJ/2023/065456/4018K-4018L dated 31/07/2023. The appeal was filed within 60(sixty) days as per Section 454(6) of the Companies Act, 2013.



In the matter of CA Vijay Bora (M. No. 102675)

2. As per the aforesaid adjudication order of the Registrar of Companies, West Bengal, Adjudication notice for violation of section 140(2) of the Act vide letter no. LEGAL/ADJ/2023/065456 dated 30/01/2023 was issued to the Auditor namely Shri Vijay Bora. In this regard, no reply was received by the ROC, West Bengal, from the Auditor for the aforesaid Adjudication notice as gathered.

3. Having considered the facts and circumstances of the case and after taking into account the factors above, ROC, West Bengal imposed a penalty of Rs. 50,000/- (Rupee Fifty Thousand Only) on the concerned Auditor, i.e., CA Vijay Bora (M. No. 102675) M/S. Doogra & Associates, Chartered Accountants pursuant to Rule 3(12) of the Companies (Adjudication of Penalties) Rules, under Section 140(3) of the Act, for failure to make compliance of the provision of section 140(2) of the Companies Act, 2013.

4. The hearing in the matter was fixed on 01/02/2024, 22/02/2024, 15/03/2024, 12/04/2024, 05/09/2024, 01/10/2024 & 04/11/2024 but the hearing was not concluded only adjournment was sought by the Authorised representative. One last opportunity was given to the Auditor on 05/05/2025. The Appeal was heard on 05/05/2025. The Authorised Representative Shri Mohit Surtani, PCS was asked to make submission regarding infirmity in the order of Registrar of Companies ,



the Authorised Representative could not made out any ground u/s 454(7) of the Companies Act, 2013 under which the order can be modified. Accordingly the undersigned by virtue of the power vested under section 454(7) of the Companies Act, 2013 read with the Companies (Adjudication of Penalties) rules, 2014 confirms the order of the Registrar of Companies, West Bengal dated 31/07/2023.

5. 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.
6. 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.
7. The instant Appeal stands disposed of accordingly.



(Rakesh Tiwari)
REGIONAL DIRECTOR (ER)

Signed this the 03rd day of June 2025.

Copy to: -

1. CA Vijay Bora (M. No.-102675)
M/S. Doogar & Associates, Chartered Accountants
304, Dalamal Tower, Nariman Point, Mumbai
400021, Maharashtra



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2. The Registrar of Companies, West Bengal for information.

3. The Officer in Charge, E-Gov. Cell, Ministry of Corporate Affairs, 5th Floor, A wing Shastri Bhavan, New Delhi-110001, -with a request to upload this Order on the website of the Ministry.

