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शुद्ध डाक सेवा
SPEED POST



09 JUN 2025

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R&I Section

BEFORE THE REGIONAL DIRECTOR, WESTERN REGION

MINISTRY OF CORPORATE AFFAIRS, MUMBAI

प्रदेशिक निदेशक, पश्चिम क्षेत्र, कारपोरेट कार्य मंत्रालय, मुंबई के समक्ष

सं. - प्रादे. निदे. (प.क्षे.)/454(5)/Mukand Sumi/149(1)/AB2928447/2024-25/3352

3 JUN 2025

APPEAL UNDER 454(5) OF COMPANIES ACT, 2013 AGAINST ORDER PASSED FOR OFFENCES COMMITTED UNDER SECTION 149(1) OF THE COMPANIES ACT, 2013.

In the matter of MUKAND SUMI METAL PROCESSING LIMITED & ORS.

- | | |
|---|---------------------|
| 1. Mukand Sumi Metal Processing Limited | - Company |
| 2. Arvind Madhav Kulkarni | - CEO (KMP) |
| 3. Rajendra Dattaram Sawant | - Company Secretary |
| 4. Dhanesh Kanaiyalal Goradia | - CFO (KMP) |

...Appellants

- Present:
- 1) Garima Nagpal, ICLS, Asstt. Registrar of Companies, Mumbai.
 - 2) Anirudh Kumar Tanvar, Practicing Company Secretary and Authorized Representative for Appellants.

ORDER

Appeal under sub-Section (5) of Section 454 of the Companies Act, 2013 (Act) r/w the Companies (Adjudication of Penalties) Rules, 2014 (Rules) have been filed by Mukand Sumi Metal Processing Limited (Company) having CIN U27300MH2012PLC234000 and, its Officers/Directors, against Order No. ROC/MUM/Adj/2024-25/Section 149(1)/5855 dated 30/01/2025 (ROC Order) of Registrar of Companies, Mumbai for violating provisions of Section 149(1) of the Act.

2. The appeal lies within the jurisdiction of the Regional Director, Western Region, Ministry of Corporate Affairs, Government of India.

3. The Registrar of Companies, Mumbai (RoC Mumbai) vide Adjudication Order dated 30/01/2025 held the Company and its Officers/Directors, who have defaulted the provisions of Section 149(1) of the Act for not appointing a Woman Director based upon its paid-up share capital and turnover for the period from 09/11/2022 to 28/03/2023 liable for penalty under Section 172 of the Act which is as under:

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No. of days default	Penalty imposed on Company / KMP	First penalty (In Rs.)	Default continues	Total Penalty (In Rs.)	Total penalty levied (In Rs.)	Maximum penalty (In Rs.)
139 days	Mukand Sumi Metal Processing Limited	50,000/-	139X500	50,000+69,500= 1,19,500	3,00,000/-	1,19,500/-
	Arvind Madhav Kulkarni	50,000/-	139X500	50,000+69,500= 1,19,500	1,00,000/-	1,00,000/-
	Rajendra Dattaram Sawant	50,000/-	139X500	50,000+69,500= 1,19,500	1,00,000/-	1,00,000/-
	Dhanesh Kanaiyalal Goradia	50,000/-	139X500	50,000+69,500= 1,19,500	1,00,000/-	1,00,000/-
	TOTAL				6,00,000/-	4,19,500/-

4. Appellants have filed Form-ADJ vide SRN AB2928447 dt. 12/03/2025. As per provisions of sub-Section (6) of Section 454, every appeal under sub-section (5) shall be filed within sixty (60) days from the date on which the copy of the order made by the adjudicating officer is received by the aggrieved person. On examination of the application/appeal, it is seen that the said application/appeal has been filed within 60 days from the date of passing of the adjudication order.

5. Grounds of Appeal & Relief sought:

a) Appointment of Women Director:

Ms. Anna Abraham, the previous women director of the company, resigned from the position effective 09/08/2022. The Company appointed Ms. Meeta Khalsa as the new women director, effective from 20/10/2022, in compliance with the requirement under Section 149(1)(b) of the Act. The appointment was made within the prescribed time period following the resignation of Ms. Anna Abraham.

b) Issue in Filing DIR-12 due to technical difficulties:

While the appointment of Ms. Meeta Khalsa was made in time, the company faced a technical issue in filing the requisite DIR-12 form due to problems with the digital signature registration of Ms. Meeta Khalsa. Despite multiple attempts, the form could not be filed until DSC was successfully registered. As a result, the DIR-12 form could not be uploaded within the stipulated time.

c) Consider the documentary evidence provided, including screenshots with date and time stamps. SRN of the DIR-12 form prepared on MCA portal well before the receipt of show cause notice, and communication records, which demonstrate the company's proactive efforts to comply with statutory requirements.

d) Set aside or reduce the penalty imposed by the Adjudicating Officer for the delayed filing of DIR-12 form, considering that the appointment has already been made with prescribed statutory period and is reflected in the company's records.

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6. The matter was posted for hearing as per Section 454(5) r/w Section 454(7) of the Act on 16/04/2025. Anirudh Kumar Tanvar, Practicing Company Secretary appeared on behalf of Appellants as their authorized representative. The authorized representative reiterated the submission made by the applicants in their application and submitted that a women director was appointed on 20/10/2022 upon vacancy of women director on 09/08/2022 i.e. within a period of 03 months. He further stated that DIR-12 was filed on 20/04/2023 and technical issues (Ticket No.AA1452838) on MCA-21 portal was informed on 20/02/2023 i.e. before issue of Adjudication/Show cause notice of RoC on 28/03/2023 for violation of Section 149(1) of the Act.

7. Assistant Registrar of Companies, Mumbai vide further report dt.15/04/2025 at para 2(d) has concluded that *"there appears to be no default of Second Proviso of Section 149(1) of the Companies Act, 2013 read with Rule 3 of the Companies (Appointment and qualification of Directors) Rules, 2014 by the Appellant and Ld. Regional Director may pass the order as deemed fit and appropriate."*

8. Facts of the Case:

- Ms.Anna Abraham (DIN 07072268), was women director of the company, upto 09/08/2022.
- The Company appointed Ms. Meeta Khalsa (DIN 09087533) as Additional Director with effect from 20/10/2022 to 09/08/2023 (DIR-12 filed on 20/04/2023).
- Regularization by filing DIR-12 with effect from 10/08/2023.
- The appointment of the Additional Director was also made in Board Meeting dt.20/10/2022.


9. Taking into consideration the Adjudication Order of the RoC, Mumbai; submissions as well as oral submissions made by ARoC, Mumbai and Appellants; the Adjudication Order dated 30/01/2025 passed by Registrar of Companies, Mumbai, is 'Set Aside' under Section 454(7) of the Act and the penalty is waived off, as the company has made compliance of Section 149(1) of the Act during the period of alleged period of default.

10. In view of above, the said appeal is hereby dismissed and disposed of.

A copy of this order shall be published on the website of the Ministry of Corporate Affairs as per Rules.

Signed and sealed on 30th day of May 2025.

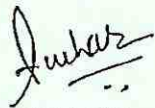



(SANTOSH KUMAR)
REGIONAL DIRECTOR
WESTERN REGION, MUMBAI

To,

1. Mukand Sumi Metal Processing Limited,
3rd Floor, Bajaj Bhawan, Jamnalal Bajaj Marg,
226, Nariman Point, Mumbai, Maharashtra 400021, India.
2. Arvind Madhav Kulkarni,
504, Swastik Apartments, Khopat,
Thane 400601, Maharashtra, India.
3. Rajendra Dattaram Sawant,
Flat No-102, Avarsekar Co-Op Soc. Ltd Atharva,
Keluskar Road 122, Shivaji Park, Dadar West,
Mumbai 400028, Maharashtra, India.
4. Dhanesh Kanaiyalal Goradia,
Room 1001, Aashutosh Neelkanth Vihar
Kurla Terminus Road, Tilak Nagar, SBK Marg,
Mumbai 400089, Maharashtra, India.
5. Registrar of Companies, Mumbai.
- ✓ 6. E-Gov Cell, Ministry of Corporate Affairs, New Delhi.
7. Master Copy.
8. Office Copy.

"Certified True Copy"


(TUSHAR WAGH, ICLS)
DEPUTY DIRECTOR