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BEFORE THE REGIONAL DIRECTOR, WESTERN REGION

MINISTRY OF CORPORATE AFFAIRS, MUMBAI

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

सं. - प्रादे. निदे. (प.क्षे.)/454(5)/Navcom Industries/12/F92316314/2023-24/ 13277

29 MAY 2025

APPEAL UNDER 454(5) OF COMPANIES ACT, 2013 AGAINST ORDER PASSED FOR OFFENCES COMMITTED UNDER SECTION 12 OF THE COMPANIES ACT, 2013.

In the matter of NAVCOM INDUSTRIES LIMITED & ORS

- | | |
|-------------------------------|------------|
| 1. Navcom Industries Limited. | - Company |
| 2. Pravin Surajmal Lunkad | - Director |
| 3. Sachin Ashok Gaikwad | - Director |
| 4. Santosh Ganpati Jadhav | - Director |

...Appellants

Through: Pravin Lunkad, Director and Mr. Shekhar Ghatpande & Prabhajan Ghatpande, Practicing Company Secretaries and Authorized Representatives of the 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 'Navcom Industries Limited' (Company) having CIN L29299PN1991PLC063431 and, its Officers/Director, against Order No. RoCP/ADJ/order/12/23-24/NAVCOM/2310 dated 20/12/2023 (ROC Order) of Registrar of Companies, Pune for violating provisions of Section 12 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 punishment for contravention of section 12 is prescribed under section 12(8) of the Companies Act, 2013 which states that -

"If any default is made in complying with the requirements of this Section, the company and every officer who is in default shall be liable to a penalty of one thousand rupees for every day during which the default continues but not exceeding one lakh rupees."

[Signature]

4. The Registrar of Companies, Pune (RoC Pune) vide Adjudication Order dated 20/12/2023 held the Company and its Officers/Directors, who have defaulted liable for penalty under Section 12(8) of the Act from 23/08/2022 to 10/10/2023 (date of notice sent by the Inspecting Officer till date of issue of hearing notice) for not maintaining the registered office at the then given address of registered office to the Ministry of Corporate Affairs as under:

Sl. No.	Name of the Company / Director	No. of days default	Total penalty (In Rs.)	Total maximum penalty imposed (In Rs.)
1	Navcom Industries Limited	From 23/08/2022 to 10/10/2023 = 413 days	1000*413 = 4,13,000/-	1,00,000/-
2	Pravin Surajmal Lunkad		1000*413 = 4,13,000/-	1,00,000/-
3	Sachin Ashok Gaikwad		1000*413 = 4,13,000/-	1,00,000/-
4	Santosh Ganpati Jadhav		1000*413 = 4,13,000/-	1,00,000/-

5. Appellants have filed Form-ADJ vide SRN F92316314 dt. 16/02/2024. 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.

6. Grounds of Appeal & Relief sought:

- The Registered Office of the Company was earlier situated at B-12, Chicholi MIDC, Pune Solapur Road, Solapur- 413006. As the Company was declared as a financial defaulter, Debt Recovery Tribunal took the possession of the said Plot and sold the said property to third party. As the possession of the Registered Office was not in the hands of the Company, the Company shifted its Registered Office to the factory on adjoining Plot No. B-13, Chicholi MIDC, Pune Solapur Road, Solapur 413006 which is owned by Nav Maharashtra Chakan Oil Mills Limited. Since then the Registered Office is very well situated at that place.
- In connection with maintaining of the Registered Office of the Company. Navcom Industries Limited has established its Registered Office at B-13 Chicholi MIDC, Pune Solapur Road, Solapur- 413006. The said Premises is owned by Nav Maharashtra Chakan Oil Mills Limited, a Company which is also partly owned by the Promoters of this Company.
- As mentioned above, along with Navcom Industries Limited, the Plant of Nav Maharashtra Chakan Oil Mills Limited, the owner of the place of the Registered Office of the Company, situated at Plot B-13 Chicholi MIDC, Pune Solapur Road. Solapur- 413006 was also shut down. There are totally no activities in the said Plant. However, the Company has maintained the said place of Registered Office and has appointed a Watchman for its Security and



receiving official communications that may be received. As the working of the Company is totally standstill, there are no other staff members.

- d. Solapur, being comparatively a smaller city, the Post Offices and the concerned Postmen knew each and every event of the city and they are aware that the said Companies are closed down and are not working.
- e. Hence, the concerned Postmen must have been returned undelivered the correspondence of ROC to its Office with the remark either 'Company closed' or 'Left' or such other remark.
- f. However, the Company is maintaining the Registered Office at the said address and in all Government records, the said address is registered and is appearing.
- g. There can be various reasons for returning the ROC Correspondence to the sender ROC, Pune. The Company is in the interior part of the MIDC Solapur, the correspondence sent by Speed Post or Registered Post needs to be acknowledged by the recipient. The Postman who may be the local person of Solapur, having known the fact that the Companies are closed might not have even visited the Company for delivering the Notices of ROC which are sent by Speed Post or Registered Post. There can also be an eventuality that the time Postman had arrived for delivery, our Watchman who was authorized to receive the correspondence and acknowledge the same might have gone for Tea/Lunch/Toilet. The Postman had not dropped any Postal slip that he had come and there was nobody to receive the Registered/Speed Post. This is the usual practice, all the Post Offices follow.

Another eventuality can also be the Postman is not receiving any Diwali Post as the Company is closed and this can also be one of the reasons of non receipt of the said delivery.

- h. Hence, only the Notices are not delivered at the Registered Office Address cannot be concluded that the Company is not maintaining the Registered Office capable of receiving and acknowledging all communications and notices as maybe addressed to it.
- i. The ROC, Pune should have also sent the notices on Emails, the addresses of which are gathered by the Ministry of Corporate Affairs and it is compulsory to mention the same on all letterheads and other correspondences.
- j. The conclusion of ROC, Pune that the Company is not maintaining the Registered Office capable of receiving and acknowledging all communications and notices, only because the Post Office returned the said Registered/Speed Post Article to the sender i.e. ROC, Pune with the remark 'Left in Address' is not at all fair and justifiable and is not at all acceptable to the Company and the Directors to whom the Penalty has been imposed.
- k. One of the Promoter Director namely Mr. Pravin Lunkad had consistently tried to sustain the said Company by running its day to day working affairs but due to limited resources of finance and manpower he could not perform the operations of the said Company profitably. In addition to the same, with advanced age of 68 years and with severe health problems, he is suffering from Cancer in his leg, there are restrictions on his movements and capacities. Due to the same, he was unable to attend to the notices of ROC in a timely manner. The documentary evidence of the same was submitted to ROC, Pune.



- l. We are very much ready to allow the physical inspection of the Registered Office by the Officials of ROC, Pune so that they are satisfied that the Registered Office is very much there which is capable of receiving and acknowledging all communications and notices as maybe addressed to it. Otherwise, if your Honor allows, we can submit the necessary photographs of the Registered Office however, jumping to the conclusion that the Registered Office is not maintained is not at all acceptable and justifiable.
 - m. However, in spite of all these submissions, ROC, Pune did not cooperate and levied the fine for the default which the Company has not at all committed.
7. The Appellants then subsequently submitted rejoinders dt.19/06/2024 and dt.26/06/2024. However, amongst all the submissions made at the time of hearing, the Appellants stressed the following points:
- a. The company is maintaining the Registered office of the Company at B-13, Chincholi MIDC, Pune Solapur Road, Solapur-413006. The Company being non-operational for past 12-13 years has no employee and the Registered office is attended by only one clerk along with the Security Guard. The probable reasons why the Articles sent by ROC, Pune might have returned undelivered.
 - b. The Company is at interior place and the speed post articles sent to the Company are not generally received at the Company.
 - c. The ROC has jumped to the conclusion that the Registered Office is not maintained capable of receiving and acknowledging all communications and notices as may be addressed to it, only on the ground that the Speed Post Articles are returned undelivered.
 - d. ROC, Pune had not deputed any of its Authorized persons to visit the Registered Office of the Company and has confirmed about the maintaining of Registered Office.
 - e. The Office of the Registrar of Companies have never shown physical verification of Speed Post/Registered Post which were sent to the Company and have been returned undelivered.
 - f. The Hon'ble Regional Director has given the liberty to Director to prove that the Registered Office is maintained by submitting an of the correspondence, letters etc received by the company of any of the Parties and Government, Light Bills etc. at that office received during the period 23rd August 2022 to 10th October, 2023 and by providing the photograph of the Registered Office.
 - g. As was explained to Hon'ble RD Sir, the Company being, the non-operational Company, there is hardly any correspondence of the outside parties with the Company. The Hon'ble RD had asked for copies of the Light Bills received through postal service Government Correspondences, Income Tax Letters etc. However, with the massive computerization and digitization in India, the correspondences are received on mail and also all the Income Tax correspondence is now a days received on Emails including notices, Assessment Orders etc. Even the Assessment are made faceless on Digital platforms. The company has surrendered its Electricity Meter as the meter obtained at the time the Company was fully functional had the electricity connection with High Load-Power Supply and even the minimum bill were



very substantial. To avoid the unnecessary billing without any usage, the Company has surrendered its Electricity Meter sometime in the year 2015. Hence, the Electricity Bill is not available.

- h. As advised, we are attaching herewith, the photograph of the factory premises of the Registered Office in which the security guard is also seen. As the old Board had become old, the Company has put up a new Board of the Name and other particulars along with the Notice to deliver the correspondence. The letter box was in place since long ago at the entrance.
- i. As the Registered/Speed Post Articles sent by ROC, Pune has returned undelivered, we had lodged a complaint vide our letter dated 21st June 2024 to Post Office MIDC, Solapur - 413006. However, the said Post Office had advised us to lodge a complaint to Sub-Post Master, MIDC Chincholi, North Solapur, Solapur - 413255. Accordingly, the Company has submitted the letter to that Post Office. The concerned person in the post office has confirmed to the Company that the Post Office is aware that our Company is closed and hence, the Post Office is not delivering the Postal Correspondence to the Company. Now, the Company has written to the said Post Office vide its Letter dated 25th June 2024 to deliver all correspondence to Mr. Kiran Bhiva Hipparkar having Aadhar No. 6413-2666-9086 who has been authorized to collect the same. Even his Identification has been submitted to the Post Office. The acknowledged copy of the said letter submitted to Post Office is attached herewith.
- j. The Company has also displayed the Board at the entrance of the Registered Office displaying the following:
As the operation of the Company are closed, in case the entrance gate is not open/is closed, kindly drop the intimation in the Post Box for your arrival and the reason of your visit.

8. The matter was posted for hearing as per Section 454(5) r/w Section 454(7) of the Act on 24/05/2024, 20/06/2024, 27/06/2024, 09/01/2025 and finally on 05/03/2025. Mr. Pravin Lunkad, Director, Mr. Shekhar Ghatpande & Prabhanjan Ghatpande, Practicing Company Secretaries and Authorized Representatives appeared on behalf of the Appellants. The Authorized Representatives claimed that the registered office address of the company was maintained at Industrial Plot of MIDC Solapur and a security guard is deputed 24X7 and no operation is going on for the last 24 years. But due to 'postmaster mistake', the letters were not delivered. He further stated ROC, Pune has not made physical inspection of the registered office before passing the Adjudication Order.

9. Registrar of Companies, Pune vide report dt.17/05/2024 has stated that -

- a. Company has given vague replies and grounds for appeal are not tenable. Multiple letters sent to the company including adjudication notice, adjudication order are returned undelivered with postal remark "Left".
- b. These notices/letters are sent at various times and the company is not maintaining a registered office capable of receiving any correspondence.
- c. Penalty levied is justified.



10. Registrar of Companies, Pune vide further report dt.09/01/2025 has stated that –

- a. The said violation of Section 12 of the Companies Act, 2013 was pointed out in the Inquiry Report wherein the notices issued at the company address were returned undelivered. Subsequently, during adjudication proceedings as well the notice issued to the company was returned undelivered. The company has stated that ROC has never shown the physical verification of the speed post/registered post which were sent to the Company and have been returned undelivered. In this regard, he has attached herewith proof of dispatch of adjudication notice/ adjudication order along with remark 'Left in address' of postal authorities.
- b. Further, the adjudication notice was issued on 20.07.2023 for which no reply was received till 09.10.2023. The company has submitted its reply to the adjudication notice on 13.10.2023. Opportunity of being heard was provided to the company and directors vide this office letter dated 10.10.2023 for which no one appeared before the adjudicating officer on that date.
- c. In the Affidavit submitted to the Directorate, it is stated that company had already appointed a clerk along with security guard, then it is not clear that why adjudication notices and orders were not received by clerk and security guard appointed by the company.
- d. Further, it has been admitted by the company in its Memorandum of Appeal dated 26.06.2024 that the company is a non-functional company and even the electricity meter has been surrendered. The company could have opted to obtain the status as Dormant Company if it is non-functional, however the status of the company is still active. Section 12 of the Act requires the company to have registered office capable of receiving and acknowledging all communication and notices. The instances enumerated above illustrate that the company has not been maintain the registered office in terms of Section 12 of the Companies Act, 2013.
- e. Hence, the submission made by the director is not satisfactory and the penalty levied is justified.

11. In view of above, it is concluded that there is no inherent defect in the Adjudication Order dt. 20/12/2023 and the same is in accordance with the provisions of the Act. ROC Pune on examination of company's reply dt.26/06/2024 has also confirmed that the company was not maintaining the registered office at the time of passing of Adjudication Order by RoC, Pune.

12. Taking into consideration the Adjudication Order of the Registrar of Companies, Pune; submissions made by the Appellants in their application and rejoinders as well as oral submissions of authorized representative during the hearing; reports of RoC, Pune; it can be clearly inferred that company was not maintaining the registered office at the address submitted to the Registrar and hence, company has violated the provisions of Section 12 of the Companies Act, 2013 and accordingly, the Adjudication Order dated 20/12/2023 passed by ROC, Pune is 'CONFIRMED' under Section 454(7) of the Act.




13. In view of the above, the present appeal is dismissed with directions to the appellants to pay penalty imposed by the Registrar of Companies, Pune vide Adjudication Order dt. 20/12/2023 within 90 days, failing which, Registrar of Companies, Pune, is directed to file prosecution under Section 454(8) of the Act.

14. The appellants are directed to submit the proof of payment of penalty (challan) imposed upon them to the Office of Registrar of Companies, Pune, for their record and for further necessary action.

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

Signed and sealed on 28th day of May 2025.




(SANTOSH KUMAR)
REGIONAL DIRECTOR
WESTERN REGION, MUMBAI

To,

1. Navcom Industries Limited,
B-13 Chicholi MIDC, Pune Solapur Road,
Solapur, Maharashtra 413006, India.
2. Pravin Surajmal Lunkad,
C/o Pranav Agro Industries Private Limited area,
E-5/6, MIDC Kupwad, Kupwad MIDC Area
Sangli 416436, Maharashtra, India.
3. Sachin Ashok Gaikwad,
Post Madyal Tal Jat District Sangali Taluka Jat,
Madyal, Sangli 416413, Maharashtra, India.
4. Santosh Ganpati Jadhav,
At. Po Umadi, Tal Jath, Sangli 416413, Maharashtra, India.
5. Registrar of Companies, Pune.
6. E-Gov Cell, Ministry of Corporate Affairs, New Delhi.
7. Master Copy.
8. Office Copy.

"Certified True Copy"


(TUSHAR WAGH, ICLS)
DEPUTY DIRECTOR