

**Application No. RD/ER/454/45/2024/Appeal** / 5389-93

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

IN THE MATTER OF

THE COMPANIES ACT, 2013

-AND-

IN THE MATTER OF

KALINGA TREXIM PRIVATE LIMITED  
'NARAYANI COMPLEX', 1ST FLOOR,  
268, G.T. ROAD, LILUAH,  
HOWRAH-711204, WEST BENGAL, INDIA

-AND-

IN THE MATTER OF

Appeal under section 454 of The Companies Act, 2013  
against the penalty order dated 15/02/2024 of  
Registrar of Companies, West Bengal passed for  
violation of the provisions of section 88 of the  
Companies Act, 2013.

-AND-

IN THE MATTER OF

1. KALINGA TREXIM PRIVATE LIMITED  
'NARAYANI COMPLEX', 1ST FLOOR,  
268, G.T. ROAD, LILUAH,  
HOWRAH-711204, WEST BENGAL, INDIA.
2. AKHILESH SINGH  
222/1B, G.T.ROAD,BELURMATH,  
HOWRAH-711202, WEST BENGAL, INDIA

प्रेषित किया गया / Dispatched by: [Signature]  
हस्ताक्षर / Signature: [Signature]  
दिनांक / Date: 23 SEP 2024

3. HARINDER SINGH  
G.T. ROAD, FARIDPUR, DURGAPUR,  
DURGAPUR-713213, WEST BENGAL, INDIA
4. ABHISHEK RAI  
NAIHATI JUTE MILL STAFF QTR JADU BATI, HAZINAGAR,  
BARRACKPUR -743135, WEST BENGAL, INDIA

..... APPELLANTS

**Date of Hearing** : 29/08/2024

**Present** Arani Guha, Practicing Company Secretary and  
Authorised Representative

Appellants

### **ORDER**

1. The present appeal under section 454 of the Companies Act,2013 read with the provisions of the Companies (Adjudication of Penalties) Rules, 2014 was filed vide Form ADJ bearing SRN no. F94498003 dated 14/04/2024 by the aforesaid appellants against the penalty order dated 15/02/2024 under section 88 of the Adjudicating Authority i.e. Registrar of Companies, West Bengal communicated to the appellants vide letter no. ROC/ADJ/331/145773/2023/11852 dated 15/02/2024
2. The office of the Registrar of Companies, West Bengal had issued Adjudication notice vide no. ROC/ADJ/2023/186661/7917-7922

**In the matter of** Kalinga Trexim Private Limited

dated 30.10.2023 for violation of section 88 of the Act to the company and its officers. In this regard, no reply was received by the ROC, West Bengal from the Company and its officers for aforesaid Adjudication notice.

3. Considering the above facts and circumstances of the case, the Adjudicating Authority had imposed Penalty for violation of Section 88 of Companies Act, 2013 as under:-

Name of the Applicant Company/ Director	Total maximum Penalty imposed (in Rs.)
1.KALINGA TREXIM PRIVATE LIMITED	3,00,000
2.AKHILESH SINGH (director)	50,000
3.HARINDRA SINGH (director)	50,000
4.ABHISHEK RAI (director)	50,000
Total penalty imposed	4,50,000

4. 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. 3,00,000/- (Rupee Four Three lakhs Only) on the concerned Company and Rs. 50,000/- (Rupees Fifty Thousand Only) on each of the three Directors in default under Section 88 of the Act, **in Total Rs. 4,50,000/-** (Rupees Four lakhs fifty thousand Only) (i.e.,

Rs. 3,00,000 for Company and Rs. 50,000 on each of the three Directors) for failure to make compliance of the Act u/s. 88 of the Act.

5. The appeal was heard on 29/08/2024 Authorised Representative was asked to make submission regarding infirmity if any in the order of Registrar of Companies. The Authorised Representative had submitted that one of the Director in the order namely Mr. Harindra Singh passed away and death certificate in this regard has been submitted. Hence, the penalty does not lie against Mr. Harindra Singh.

6. Based on the submissions made by the Authorised Representative and death certificate submitted in respect of Mr Harindra Singh, the order of ROC is modified as cogent ground was made out by Authorised Representative. The undersigned by virtue of the power vested in Regional Director under section 454(7) of the Companies Act, 2013 read with the Companies (Adjudication of Penalties) rules, 2014 modifies the order of the Registrar of Companies, West Bengal dated 15/02/2024 as under:

Name of the Applicant Company/ Director	Total maximum Penalty imposed (in Rs.)
1.KALINGA TREXIM PRIVATE LIMITED	3,00,000
2.AKHILESH SINGH (director)	50,000
3.ABHISHEK RAI (director)	50,000
Total penalty imposed	4,00,000



7. Having considered the facts and circumstances of the case and after taking into account the factors above, the appellate authority imposed a penalty of Rs. 3,00,000/- (Rupee three lakhs Only) on the concerned Company and Rs. 50,000/- (Rupees fifty Thousand Only) on each of the 2 (two) Directors in default under Section 88 of the Act, **in Total Rs. 4,00,000/-** (Rupees Four lakh Only) for failure to make compliance of the Act u/s. 88 of the Act.
8. The Company and Directors/Officers of the company shall pay the amount of penalty from out of their own pockets. The amount of penalty shall be paid within a period of 90 days from the date of receipt of the copy of the order. Further, if the company and its directors fail to deposit the penalty amount within the prescribed time limit action under section 454(8)(i) and (ii) of the Companies Act, 2013 shall be initiated against the Company and its Directors.
9. Hence the instant Appeal stands disposed of accordingly.



(P.Sridhar)

**REGIONAL DIRECTOR (ER)**

**Signed this the 20<sup>th</sup> day of September, 2024.**

Copy to:-

- ✓ 1. KALINGA TREXIM PRIVATE LIMITED  
'NARAYANI COMPLEX', 1ST FLOOR,  
268, G.T. ROAD, LILUAH,  
HOWRAH-711204, WEST BENGAL, INDIA.

**In the matter of** Kalinga Trexim Private Limited

- ✓ 2. AKHILESH SINGH  
222/1B, G.T.ROAD,BELURMATH,  
HOWRAH-711202, WEST BENGAL, INDIA
- ✓ 3. ABHISHEK RAI  
NAIHATI JUTE MILL STAFF QTR JADU BATI, HAZINAGAR,  
BARRACKPUR -743135, WEST BENGAL, INDIA
- ✓ 4. The Registrar of Companies,

West Bengal,..... for information in respect of his letter no.  
ROC/ADJ/331/145773/2023/4205 dated 23/08/2024

- ✓ 5. 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.

OK  
20/09/24