

Application No. RD/ER/454/47/2024/Appeal

6809-11

**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 SANJAY KUMAR KHETAN (M. NO: 058510)

M/S S N KHETAN & ASSOCIATES

59-B, CHOWRINGHEE ROAD, 4TH FLOOR

KOLKATA- 700020, WEST BENGAL, INDIA

For the Company: **TRANSMISSION & DISTRIBUTION (INDIA)**

LIMITED (CIN: U51909WB1998PLC086693)

-AND-

IN THE MATTER OF

Application under section 454 of The Companies Act, 2013 for preferring an appeal against the penalty order dated 31/10/2023 of Registrar of Companies, West Bengal passed for violating the provisions of section 143 of the Companies Act, 2013.

-AND-

IN THE MATTER OF

CA SANJAY KUMAR KHETAN (M. NO: 058510)

M/S S N KHETAN & ASSOCIATES

59-B, CHOWRINGHEE ROAD, 4TH FLOOR

KOLKATA- 700020, WEST BENGAL, INDIA

..... APPELLANTS

In the matter of : Sanjay Kumar Khetan, CA

प्रेषित किया गया/Dispatched by: *Sanjay*
हस्ताक्षर/Signature: *Sanjay*
दिनांक/Date: 1 NOV 2024

Date of Hearing : 18/09/2024

Present Sanjay Kumar Khetan, CA

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. F88457460 dated 21/12/2023 by the aforesaid appellant against the penalty order under section 143 of the Adjudicating Authority i.e. Registrar of Companies, West Bengal dated 31/10/2023 communicated to the appellant vide letter no. ROC/ADJ/21-086693/163/2023/7965C dated 31/10/2023.
2. The office of the Registrar of Companies, West Bengal had issued Adjudication notice for violation of section 143 of the Act vide no. LEGAL/ADJ/163/086693/2023/3757,3758 dated 26.07.2023 to the Auditor. In this regard, a reply dated 23/08/2023 was received by the ROC, West Bengal from the Auditor and its officers for aforesaid Adjudication notice which was not found satisfactory by the Adjudicating Authority.

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3. Considering the above facts and circumstances of the case, the Adjudicating Authority had imposed Penalty for violation of section 143 of the Act as per table below:


Name of the Applicant Company/ Director	Contravention of Section and AS	No. of years	Default (in Rs.)	Total maximum Penalty(in Rs.)
CA SK KHETAN (M. NO: 058510)	(i) Sec 143 Read with AS-18	2019-20	10,000*1 year	10,000/-
	(ii) Section 143(3)	2019-20	10,000*1 year	10,000/-
	(iii) Sec 143(3)	2019-20	10,000*1 year	10,000/-

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. 30,000/- (Rupee thirty thousand Only) on the concerned Auditor in default for failure to make compliance of the Act u/s. 143 of the Act.
5. The appeal was heard on 18/09/2024 Authorised Representative was asked to make submission regarding any infirmity in the order of Registrar of Companies. The Authorized Representative was asked to make submission regarding infirmity if any in the order of Registrar of Companies. The Authorised Representative had no valid submission in

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this regard. Hence, the order of ROC is confirmed as no 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 confirms the order dated 31/10/2024 of the Registrar of Companies, West Bengal. The Auditor of the company shall pay the amount of penalty from out of his 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 Auditor fails 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 Auditor.

6. Hence the instant Appeal stands disposed of accordingly.


(P.Sridhar)
REGIONAL DIRECTOR (ER)

Signed this the 11th day of November, 2024.

Copy to:-

✓ 1. CA SANJAY KUMAR KHETAN (M. NO: 058510)
M/S S N KHETAN & ASSOCIATES
59-B, CHOWRINGHEE ROAD, 4TH FLOOR
KOLKATA- 700020, WEST BENGAL, INDIA

✓ 2. The Registrar of Companies,
West Bengal,..... for information in respect of his letter no.
ROC/ADJ/163/086693/2023/4198 dated 23/08/2024

✓ 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.

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