

Application No. RD/ER/454/37/23/Appeal/ 3282

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

IN THE MATTER OF

THE COMPANIES ACT, 2013

-AND-

IN THE MATTER OF

**M/S. DELTA INTERNATIONAL LTD
4 COUNCIL HOUSE STREET,
KOLKATA-700001, WEST BENGAL, INDIA**

-AND-

IN THE MATTER OF

Application under section 454 of The Companies Act, 2013 for preferring an appeal against the penalty order dated 08/11/2023 of Registrar of Companies, West Bengal passed for violating the provisions of section 203 of the Companies Act, 2013.

-AND-

IN THE MATTER OF

1. **M/S. DELTA INTERNATIONAL LTD
4 COUNCIL HOUSE STREET,
KOLKATA-700001, WEST BENGAL, INDIA**

2. DEEPAK KEJRIWAL (Director)
KAZIDANGA JORAASHA RTTALA, DEBANANDAPUR,
HOOGHLY 712123, WEST BENGAL, INDIA
3. TAPAS KUMAR CHOWDHURY (Director)
19/1, SHASTHITALA ROAD, BHATPARA, JAGADDAL
SOUTH 24 PARAGANAS, KOLKATA 743123, WEST
BENGAL, INDIA
4. LALDEV KUMAR SINGH (Director)
2/1, BRIGHT STREET, KOLKATA-700019,
WEST BENGAL, INDIA
5. BHAGWAN YADAV (Director)
MILL LINE, MANICKPORE, DELTA MILL SANKRAIL,
HOWRAH 711309, WEST BENGAL, INDIA

..... APPELLANTS

Date of Hearing : 02/07/2023

Present

Mr. Madan Kumar Maroti , Company
Secretary & Authorised representative
of the 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. **F89038400 dated 05/01/2024** by the aforesaid appellants against the penalty order dated 08/11/2023 under section 203 of the Adjudicating Authority i.e. Registrar of Companies, West Bengal communicated to the appellants vide letter no. No. No. ROC/LEGAL/ADJ/21-031225/88/2022/8195 dated: 08-11-2023.

2. As per the above order the office of the Registrar of Companies, West Bengal had issued adjudication notice for violation of section 203(1) of the Act vide notice no. LEGAL/ADJ/2022/31225/11224-11231 dated: 25.07.2022 to the company and its officers. In this regard, no adequate reply to the adjudication notice as mentioned above in para 3 have been received from the noticee(s) i.e. the company and its concerned officers in default as to why penalty shall not be imposed.

3. Considering the above facts and circumstances of the case, the Adjudicating Authority has imposed the penalty as under:-

Name of the Applicant Company/ Director	No. of days of Default	First Default (in Rs.)	Continuing Default (in Rs.)	Total maximum Penalty(in Rs.)
DELTA INTERNATIONAL LTD (Period of default from 03.05.2019 to 20.03.2020 and from 01.03.2022 to 09.09.2022)	1427	5,00,000/-		5,00,000/-
BHAGAWAN YADAV [DIN: 03436058] (Period of default from 02.11.2018 to 20.03.2020 and from 01.03.2022 to 09.09.2022)	1427	50,000	1427*1000= 14,27,000	5,00,000/-
DIPAK KEJRIWAL [DIN: 03639312] (Period of default from 02.11.2018 to 20.03.2020 and from 01.03.2022 to 09.09.2022)	1427	50,000	1427*1000= 14,27,000	5,00,000/-
TAPAS KUMAR CHOWDHURY [DIN: 07347272] (Period of default from 02.11.2018 to 20.03.2020 and from 01.03.2022 to 09.09.2022)	1427	50,000	1427*1000= 14,27,000	5,00,000/-
LALDEV KUMAR SINGH [DIN:07367275] (Period of default from 02.11.2018 to 20.03.2020 and from 01.03.2022 to 09.09.2022)	1427	50,000	1427*1000= 14,27,000	5,00,000/-

4. Having considered the facts and circumstances of the case and after taking into account the factors above, ROC, West Bengal imposed a maximum penalty of **Rs. 5,00,000/-** (Rupees Five Lakh only) on the Company and **Rs. 5,00,000/-** (Rupees Five Lakh only) on each of its 4 (Four) officers-in-default **Total Rs. 25,00,000/-** (Rupees Twenty Five Lakhs only) i.e. **Rs. 5,00,000/-** (Rupees Five Lakh only) on the Company and **Rs. 5,00,000/-** (Rupees Five Lakh only) on each of its 4 (four) officers-in-default for failure to make compliance of the Act u/s. 203(1) of the Act.
5. The appeal was heard on 02/07/2024 where the Authorised Representative was asked to make submission regarding any infirmity in the order of Registrar of Companies. The Authorised Representative submitted that Appellant No. 3 and Appellant No. 5 are and were the Independent Director of the Company and are not liable for the violation of the said Act. A written submission alongwith Form 32 of Bhagwan Yadav vide SRN B06530240 filed on 26.02.2011 and DIR 12 of Mr Tapas Kumar Chowdhury vide SRN G14149900 dated 10.10.2016 indicating themselves as Independent Directors.
6. Based on the above submissions made by the Authorised Representative of the appellants during the hearing and in terms of the

provision of the Act, it is found/observed that there is merit in the submissions and as per DIR 12/Form 32 and also from the AOC 4 for F.Y 2020-21 from MCA Portal, it was found that Mr Bhagwan Yadav and Mr Tapas Kumar Chowdhury are acting as an Independent and non-executive Directors of the Company. Thus, these two (2) directors are not liable for the offences. On the other hand, as per disclaimer made by the Company in Form AOC-4 filed for the F.Y 2020-21, Shri Dipak Kejriwal and Sri Laldev Kr Singh are the Executive Director & Non Executive Director respectively. None of them are Independent Director, therefore, 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 08/11/2023:

Name of the Applicant Company/ Director	No. of days of Default	First Default (in Rs.)	Continuing Default (in Rs.)	Total maximum Penalty(in Rs.)	Penalty Imposed by Appellate Authority by virtue of Section 149 of the Companies Act,2013
DELTA INTERNATIONAL LTD (Period of default from C3.05.2019 to 20.03.2020 and from 01.03.2022 to 09.09.2022)	1427	5,00,000/-		5,00,000/-	5,00,000/-

BHAGAWAN YADAV [DIN: 03436058] (Period of default from 02.11.2018 to 20.03.2020 and from 01.03.2022 to 09.09.2022	1427	50,000	1427*1000= 14,27,000	5,00,000/-	NIL
DIPAK KEJRIWAL [DIN: 03639312] (Period of default from 02.11.2018 to 20.03.2020 and from 01.03.2022 to 09.09.2022	1427	50,000	1427*1000= 14,27,000	5,00,000/-	5,00,000/-
TAPAS KUMAR CHOWDHURY [DIN: 07347272] (Period of default from 02.11.2018 to 20.03.2020 and from 01.03.2022 to 09.09.2022	1427	50,000	1427*1000= 14,27,000	5,00,000/-	Nil
LALDEV KUMAR SINGH [DIN:07367275] (Period of default from 02.11.2018 to 20.03.2020 and from 01.03.2022 to 09.09.2022	1427	50,000	1427*1000= 14,27,000	5,00,000/-	500,000/-

Having considered the facts and circumstances of the case and after taking into account the factors above, the Appellate Authority impose a maximum penalty of **Rs. 5,00,000/-** (Rupees Five Lakh only) on the Company and **Rs. 5,00,000/-** (Rupees Five Lakh only) on each of its 2 (two) officers-in-default **Total Rs. 15,00,000/-** (Rupees Fifteen Lakhs only) i.e. **Rs. 5,00,000/-** (Rupees Five Lakh only) on the Company and **Rs. 5,00,000/-** (Rupees Five Lakh only) on each of its 2 (two) officers-in-default for failure to make compliance of the Act u/s. 203 of the Act.

7. 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.

8. Accordingly the instant Appeal stands disposed of accordingly.


(P.Sridhar)
REGIONAL DIRECTOR (ER)

Signed this the 09th July, 2024.

Copy to:-

1. ✓ M/S. DELTA INTERNATIONAL LTD
4 COUNCIL HOUSE STREET,
KO_KATA-700001, WEST BENGAL, INDIA
2. BHAGWAN YADAV (Director)
MILL LINE, MANICKPORE, DELTA MILL SANKRAIL,
HOWRAH 711309, WEST BENGAL, INDIA
3. DEEPAK KEJRIWAL (Director)
KAZIDANGA JORAASHA RTTALA, DEBANANDAPUR,
HOOGHLY 712123, WEST BENGAL, INDIA
4. TAPAS KUMAR CHOWDHURY (Director)
19/1, SHASTHITALA ROAD, BHATPARA, JAGADDAL
SOUTH 24 PARAGANAS, KOLKATA 743123, WEST
BENGAL, INDIA
5. LALDEV KUMAR SINGH (Director)
2/1, BRIGHT STREET, KOLKATA-700019,
WEST BENGAL, INDIA
6. The Registrar of Companies,
West Bengal,..... for information in respect of his letter no.
ROC/ADJ/ 031225/88/2022/2567 dated 01/07/2024.
7. 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.