

**Application No. RD/ER/05/Appeal/23/6865-72**

**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. Durrung Tea Estate Limited  
Flat no 2C, Paramount Apartment  
25, Ballygunge Circular Road, Kolkata  
West Bengal, 700019

**-AND-**

**IN THE MATTER OF**

प्रेषित किया गया/Dispatched by. *S. Paul*  
हस्ताक्षर/Signature.....  
दिनांक/Date **05 JAN 2024**

Application under section 454 of The Companies Act, 2013 for preferring an appeal against the penalty order dated 30/11/2022 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. Durrung Tea Estate Limited  
Flat no 2C, Paramount Apartment  
25, Ballygunge Circular Road, Kolkata  
West Bengal, 700019
2. Dwija Das Chatterjee  
Clubtown Block 6 Flat 2e Vip Road Tegharia, Rajarhat  
Gopalpur M Kolkata Airport Nort, H 24  
Pargakolkata, 700052, West Bengal, India

**In the matter of M/s. Durrung Tea Estate Limited**



3. Avantika Jalan  
Flat No. 3a, 8c Queens Park, Ballygunge  
S.O, Kolkata, 700019, West Bengal, India
4. Mrityunjay Jalan  
62, Ballygunge Circular Road Kolkata, 700019, West  
Bengal, India
5. Vadakkillam Satheesan Nayar  
Shailajapuri, Kokkallur, Kochamvelli Road, Balussery,  
Baluss, Eri, Kokkallur, Kozhikode,  
Kerala, Quilandy, 673612, Kerala, India
6. Dharmendra Maheshwari  
90-95 Rajarhat Roadganga Jamuna Apartment, Flat  
No. 4e, 4th, Floor Kolkata, 700059, West Bengal, India

..... APPELLANTS

**Date of Hearing** : 21/12/2023

**Present** : Mr. Manoj Shaw, Company Secretary  
and 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. F58359910 dated 03/02/2023 by the aforesaid appellants against the penalty order dated 30/11/2023 issued under section 203 of the Adjudicating Authority i.e. Registrar of Companies, West Bengal communicated to the appellants vide letter no. ROC/ADJ/2022/197045/15860 dated 02/12/2023

**In the matter of M/s. Durrung Tea Estate Limited**



2. The office of the Registrar of Companies, West Bengal had issued Adjudication notice for violation of section 203 of the Act vide no. LEGAL/ADJ/2022/197045 dated 08/07/2022 to the company and its officers. In this regard, a reply dated 26/07/2022 was received by the ROC, West Bengal from the Company and its officers for aforesaid Adjudication notice which was not found satisfactory.

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

as per table below for violation of section 203(4) r/w 203(5) of the Act:

Name of the Applicant Company/ Director	No. of days of Default	First Default (in Rs. )	Continuing Default (in Rs. )	Total maximum Penalty (in Rs.)
<b>Durrung Tea Estate Limited</b> (Period of default From 01.03.2022 to 30.06.2022)	122	5,00,000/-		5,00,000/-
<b>Dwija Chatterjee Das</b> [DIN: 02183974] [Appointed on 31.08.2018] (Period of default From 01.03.2022 to 30.06.2022)	122	50,000/-	122 * 1,000= 1,22,000	1,72,000/-
<b>Avantika Jalan</b> [DIN: 03333925] (Appointed on 14.11.2018) (Period of default From 01.03.2022 to 30.06.2022)	122	50,000/-	122 * 1,000= 1,22,000	1,72,000/-
<b>Mrityunjay Jalan</b> [DIN: 07259366] [Appointed on 14.11.2018] (Period of default From 01.03.2022 to 30.06.2022)	122	50,000/-	122 * 1,000= 1,22,000	1,72,000/-

**In the matter of M/s. Durrung Tea Estate Limited**



30.06.2022)				
<b>Vadakkillam Satheesan Nayar</b> [DIN: 07612736] [Appointed on 21.01.2019] (Period of default From 01.03.2022 to 30.06.2022)	122	50,000/-	122 * 1,000= 1,22,000	1,72,000/-
<b>Dharmendra Maheswari</b> [DIN: AEUPM743OE] CFO [Appointed on 20.04.2015] (Period of default From 01.03.2022 to 30.06.2022)	122	50,000/-	122 * 1,000= 1,22,000	1,72,000/-

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. 5,00,000/- (Rupees Five Lakhs Only) on the concerned Company and Rs. 1,72,000/- (Rupees One Lakhs Seventy Two Thousands Only) on each of the five officer in default under Section 203(5) of the Act, **in Total Rs. 13,60,000** (Rupees Thirteen Lakhs and Sixty Thousands Only) (i.e., Rs. 5,00,000 for Company and Rs. 1,72,000 x 5 Directors) for failure to make compliance of the Act u/s. 203 of the Act.
5. The appeal was heard on 21/12/2023 and the Authorized Representative of the appellants was heard. During the hearing the Authorized Representative has explained as under:-
- (a) Company Secretary of the Company suddenly resigned on 30/09/2019.

**In the matter of M/s. Durrung Tea Estate Limited**





- (b) As per section 203(4) of the Companies Act, 2013, the vacancy in the office of any whole time Key Manageable person could be filled up at a meeting of the Board within a period of Six months from the date of such vacancy i.e. till 31<sup>st</sup> March, 2022. The Company was in a search for a prospective Company Secretary and had shortlisted a few candidate for the selection procedure. But soon thereafter the pandemic hit the Country and the entire country went under complete lockdown as directed by the State Government for a very long time.
- (c) In such a situation it was difficult to look for qualified CS as the earlier shortlisted candidates were no longer available.
- (d) Company went back to its normal working, it resumed its search for a suitable Company Secretary and appointed one on 01<sup>st</sup> July, 2022.
- (e) Therefore, the violation happened on part of the Company during the Covid-19 pandemic which caused non-availability of a suitable candidate due to restriction on movement.
6. Authorised Representative was asked to make submission regarding any infirmity in the order of Registrar of Companies in ascertaining the offence under section 203 of the Companies Act, 2013 and deciding the Adjudication thereafter. The Authorised Representative had no submission in this regards. Further, the ROC in his aforesaid order has already considered period of relaxation due to COVID-19 pandemic by the Apex Court. 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 of the Registrar of Companies, West Bengal dated 30/11/2022. 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.

7. Hence the instant Appeal stands disposed of accordingly.

(P.Sridhar)

**REGIONAL DIRECTOR I/C (ER)**

**Signed this the 01<sup>th</sup> day of January, 2024.**

Copy to:-

1. M/s. Durrung Tea Estate Limited  
Flat no 2C, Paramount Apartment  
25, Ballygunge Circular Road, Kolkata  
West Bengal, 700019
2. Dwija Das Chatterjee  
Clubtown Block 6 Flat 2e Vip Road Tegharia, Rajarhat  
Gopalpur M Kolkata Airport Nort, H 24  
Pargakolkata, 700052, West Bengal, India
3. Avantika Jalan  
Flat No. 3a, 8c Queens Park, Ballygunge  
S.O, Kolkata, 700019, West Bengal, India

**In the matter of M/s. Durrung Tea Estate Limited**



4. Mrityunjay Jalan  
62, Ballygunge Circular Road Kolkata, 700019, West Bengal, India
5. Vadakkillam Satheesan Nayar  
Shailajapuri, Kokkallur, Kochamvelli Road, Balussery,  
Baluss, Eri, Kokkallur, Kozhikode,  
Kerala, Quilandy, 673612, Kerala, India
6. Dharmendra Maheshwari  
90-95 Rajarhat Roadganga Jamuna Apartment, Flat  
No. 4e, 4th, Floor Kolkata, 700059, West Bengal, India
7. The Registrar of Companies,  
West Bengal, ..... for information in respect of his letter no.  
ROC/ADJ/2023/8161 dated 07/11/2023
8. 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.

OIC  
~~CO~~  
01/01/24

