

Application No. RD/ER/454/12/23/Appeal

**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. GRA INTERNATIONAL BIZKOM LIMITED
"SRIKUNJ", 90/N, NEW ALIPORE, BLOCK - E, 2ND
FLOOR KOLKATA 700053, WB, IND

-AND-

IN THE MATTER OF

Application under section 454 of The Companies Act, 2013 for preferring an appeal against the penalty order dated 11/01/2023 of Registrar of Companies, West Bengal passed for violating the provisions of section 179 of the Companies Act, 2013.

-AND-

IN THE MATTER OF

1. M/S. GRA INTERNATIONAL BIZKOM LIMITED
"SRIKUNJ", 90/N, NEW ALIPORE, BLOCK - E, 2ND
FLOOR KOLKATA 700053, WB, INDIA
2. ANAND AGARWAL (Director)
7A, STERLING AVENUE, 1ST CROSS STREET,
NUNGAMBAKKAM, CHENNAI, TAMIL NADU 600034,

In the matter of M/s. GRA INTERNATIONAL BIZKOM LTD

INDIA

3. ANUSHREE AGARWAL (Director)
7A, STERLING AVENUE, 1ST CROSS STREET,
NUNGAMBAKKAM, CHENNAI, TAMIL NADU 600034,
INDIA

4. NIRMALA DEVI AGARWAL (Director)
JAMURDA, PADHANPALI, BARGARH, ORISSA 768028,
INDIA

INDIA

..... APPELLANTS

Date of Hearing : 12/01/2024

Present Smt Minu Tulsyan, 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. F59733063 dated 18/03/2023 by the aforesaid appellants against the penalty order under section 179 of the Adjudicating Authority i.e. Registrar of Companies, West Bengal dated 18/12/2023 communicated to the

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appellants vide letter no. ROC/ADJ/2023/0041142/231-238 dated 11/01/2023

2. The office of the Registrar of Companies, West Bengal had issued Adjudication notice for violation of section 179 of the Act vide no. ROC/ADJ/2022/085126//14717-14720 dated 19/10/2022 to the company and its officers. In this regard, a reply dated 28/10/2022 & 01/11/2022 was received by the ROC, West Bengal from the Company and its officers for aforesaid Adjudication notice which was not found satisfactory by the Adjudicating Authority.
3. Considering the above facts and circumstances of the case, the Adjudicating Authority had imposed Penalty as under :-

As per table below for violation of section 179 of the Act:

Relevant Periods	Penalty imposed U/S 450 of the Companies Act, 2013 against the defaulters (First Default= Rs. 10,000. Continuing Default= Rs. 1,000/day. Subject to maximum Rs. 2,00,000 in case of Company and Rs. 50,000 in case of Officer- in- default and any other person)			Total (Rs.)
	Company	ANAND AGARWAL DIN: 00834421	ANUSHREE AGARWAL DIN: 02794553	

2014-15	10000	10,000	10,000	10,000	
02.10.2015 to 14.03.2020,	+	+	+	+	
	(1,895 days *1000)=	(1,895 days	(1,895 days *1000)=	(1,895 days	
01.03.2022	18,95,000	*1000)=	18,95,000	*1000)=	3,50,000
to	Total	18,95,000	Total	18,95,000	
24.11.2022	19,05,000	Total	19,05,000	Total	
BM Date= 02.09.2015	Maximum= Rs. 2,00,000	Maximum= 50,000	Maximum= 50,000	Maximum= 50,000	
2015-16	10000	10000	10000	10000	
02.10.2016 to 14.03.2020,	+	+	+	+	
	(1,529 days *1000)=	(1,529 days	(1,529 days *1000)=	(1,529 days	
01.03.2022	15,29,000	*1000)=	15,29,000	*1000)=	3,50,000
to	Total	15,29,000	Total	15,29,000	
24.11.2022	15,39,000	Total	15,39,000	Total	
BM Date= 02.09.2016	Maximum= Rs. 2,00,000	Maximum= Rs. 50,000	Maximum= Rs. 50,000	Maximum= Rs. 50,000	
2016-17	10000	10000	10000	10000	
02.10.2017 to 14.03.2020,	+	+	+	+	
	(1,164 days *1,000)=	(1,164 days	(1,164 days *1,000)=	(1,164 days	
01.03.2022	11,64,000	*1,000)=	11,64,000	*1,000)=	3,50,000
to	Total	11,64,000	Total	11,64,000	
24.11.2022	11,74,000	Total	11,74,000	Total	
BM Date= 02.09.2016	Maximum= Rs. 2,00,000	Maximum= Rs. 50,000	Maximum= Rs. 50,000	Maximum= Rs. 50,000	

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02.09.2017	Rs. 2,00,000	Maximum= Rs. 50,000	Rs. 50,000	Maximum= Rs. 50,000	
2017-18	10000	10000	10000	10000	
02.10.2018 to 14.03.2020, 01.03.2022 to 24.11.2022 BM Date= 02.09.2018	+ (799 days *1,000)= 7,99,000 Total 8,09,000 Maximum= Rs. 2,00,000	+ (799 days *1,000)= 7,99,000 Total 8,09,000 Maximum= Rs. 50,000	+ (799 days *1,000)= 7,99,000 Total 8,09,000 Maximum= Rs. 50,000	+ (799 days *1,000)= 7,99,000 Total 8,09,000 Maximum= Rs. 50,000	3,50,000
2018-19	10000	10000	10000	10000	
04.10.2019 to 14.03.2020, 01.03.2022 to 24.11.2022 BM Date= 04.09.2019	+ (432 days *1,000)= 4,32,000 Total 4,42,000 Maximum= Rs. 2,00,000	+ (432 days *1,000)= 4,32,000 Total 4,42,000 Maximum= Rs. 50,000	+ (432 days *1,000)= 4,32,000 Total 4,42,000 Maximum= Rs. 50,000	+ (432 days *1,000)= 4,32,000 Total 4,42,000 Maximum= Rs. 50,000	3,50,000
2019-20	10000	10000	10000	10000	
01.03.2022 to 24.11.2022 BM Date=	+ (269 days *1,000)= 2,69,000	+ (269 days *1,000)= 2,69,000	+ (269 days *1,000)= 2,69,000	+ (269 days *1,000)= 2,69,000	3,50,000

04.09.2020	Total 2,79,000	Total 2,79,000	Total 2,79,000	Total 2,79,000	
	Maximum= Rs. 2,00,000	Maximum= Rs. 50,000	Maximum= Rs. 50,000	Maximum= Rs. 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. 2,00,000/- (Rupee Two Lakhs Only) on the subject Company and Rs. 50,000/- (Rupees Fifty Thousand Only) each on the 3 officers in default for F.Y 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 & 2019-20 each under Section 179 of the Act, **in Total Rs. 21,00,000** (Rupees Twenty One Lakhs Only) (i.e., Rs. 2,00,000 for Company and Rs. 50,000 x 3 Directors for each of the 6 Financial Years) for failure to make compliance of the provision of Section 179 of the Companies Act, 2013.

5. The appeal was heard on 12/01/2024 Authorised Representative was asked to make submission regarding any infirmity in the order of Registrar of Companies. The Authorised Representative had no submission in 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 **In the matter of** M/s. GRA INTERNATIONAL BIZKOM LTD

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 11/01/2023. 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.

6. Hence the instant Appeal stands disposed of accordingly.



(P.Sridhar)

REGIONAL DIRECTOR (ER)

Signed this the 27th day of June, 2024.

Copy to:-

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"SRIKUNJ", 90/N, NEW ALIPORE, BLOCK - E, 2ND
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- ✓ 2. ANAND AGARWAL (Director)
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4. ✓ NIRMALA DEVI AGARWAL (Director)
JAMURDA, PADHANPALI, BARGARH, ORISSA 768028,
INDIA
5. ✓ The Registrar of Companies,
West Bengal,..... for information in respect of his letter no.
ROC/ADJ/2023/9512 dated 18/12/2023
6. ✓ 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.

O/C
27/12

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