

☎(0361)2974431

(0361)2974430



E-Mail : roc.shillong@mca.gov.in

Website: www.mca.gov.in

भारतसरकार/GOVERNMENT OF INDIA

कारपोरेटकार्यमंत्रालय/Ministry Of Corporate Affairs

कंपनीरजिस्ट्रारकार्यालय, पूर्वोत्तरक्षेत्र/Office of the Registrar of Companies, North Eastern Region
प्रथममंजिल, बीएसएनएलभवन, पानबाजार/1st Floor, BSNL Bhawan, Pan Bazar
गुवाहाटी-781001/ Guwahati- 781001

NO. ROC-Guwahati/ADJ-Order/Sec 454/2024-25/1300

Dated: 5/2/2025

ORDER IN THE MATTER OF ADJUDICATION OF PENALTY UNDER SECTION 454(3) OF THE COMPANIES ACT, 2013 READ WITH RULE 3 OF THE COMPANIES (ADJUDICATION OF PENALTIES) RULES, 2014 FOR VIOLATION OF SECTION 12 OF THE COMPANIES ACT, 2013.

BEFORE THE ADJUDICATING OFFICER
REGISTRAR OF COMPANIES, GUWAHATI

IN THE MATTER OF M/S MOONLIGHT ASSOCIATES LIMITED
(CIN -U85110AS2004PLC007336)

Appointment of Adjudication Authority: -

1. The Ministry of Corporate Affairs vide its Gazette Notification No. A-42011/112/2014-Ad. II dated 24.03.2015 has appointed the undersigned as Adjudicating Officer in exercise of the powers conferred under section 454 of the Companies Act, 2013 [hereinafter known as Act] read with Companies (Adjudication of Penalties) Rules, 2014 (Notification No. GSR 254(E) dated 31.03.2014) for adjudging penalties under the provisions of the Companies Act, 2013.

Company:

2. M/S MOONLIGHT ASSOCIATES LIMITED (herein referred to as 'the company') is a company having its registered office at "66, J. S. Complex, G. S. Road Ulubari, Kamrup, Guwahati, Assam, India, 781007" and is registered under the provisions of the Companies Act, 2013 on 19/02/2004. The CIN of the Company is U85110AS2004PLC007336.

Relevant Provisions of the Companies Act, 2013

Section 12(1) of the Companies Act, 2013 states that

A Company shall, within thirty days of its incorporation and at all times thereafter, have a registered office capable of receiving and acknowledging all communications and notices as may be addressed to it.

Section 12(4) of the Companies Act, 2013 states that

Notice of every change of the situation of the registered office, verified in the manner prescribed, after the date of incorporation of the company, shall be given to the Registrar within thirty days of the change, who shall record the same.

Section 12(8) of the Companies Act, 2013

If any default is made in complying with the requirements of this section, the company and every officer who is in default shall be liable to a penalty of one thousand rupees for every day during which the default continues but not exceeding one lakh rupees.

Section 454(3) of the Companies Act, 2013

The adjudicating officer may, by an order-

*(a) impose the **penalty** on the company, the officer who is in default, or any other person, as the case may be, stating therein any non-compliance or default under the relevant provisions of this Act; and*

(b) direct such company, or officer who is in default, or any other person, as the case may be, to rectify the default, wherever he considers fit.

Provided that in case the default relates to non-compliance of sub-section (4) of section 92 or sub-section (1) or sub-section (2) of section 137 and such default has been rectified either prior to, or within thirty days of, the issue of the notice by the adjudicating officer, no penalty shall be imposed in this regard and all proceedings under this section in respect of such default shall be deemed to be concluded

Facts About the Case

3. That the Ministry of Corporate Affairs vide letter no. Ministry's letter no. 3/217/2020/DGCoA-Part I dated 28.06.2021, in exercise of its power under Section 206(4) of the Companies Act, 2013, directed to conduct the inquiry of M/s Moonlight Associates Limited.

During the course of inquiry, it was observed and stated in inquiry report that-*"The present address of the company is at "66, J. S. Complex, G. S. Road, Ulubari, Guwahati-781007, Kamrup, Assam".*

The query letter dt 12.12.2022 issued to the company by this office for calling for information U/s. 206(1) was returned with Postal remarks "Addressee left".It denotes that the company has not maintained the registered office on the above address. Therefore, the company and its directors have violated section 12 of the Companies Act, 2013.

Further, the company and its directors have not submitted any reply to the notices of this office and it indicates that the company has nothing to say in this matter.

Therefore, penal action may be initiated against the company and its directors as per Section 12(8) of the Companies Act, 2013."

As per section 12 (1) of the Companies Act,2013- A Company shall, within thirty days of its incorporation and at all times thereafter, have a registered office capable of receiving and acknowledging all communications and notices as may be addressed to it.

However, in the case of subject company, notice issued by ROC, Guwahati to the company at its registered address of the company was returned unserved which implies that there is a violation of section 12(1) of the Companies Act,2013

Show Cause Notice reply and Personal Hearing

4. Registrar of Companies, Guwahati being an adjudicating authority had issued notice of hearing vide file no. ROC/GHY/U/S 454/977-986 dated 26.02.2024 by fixing the hearing on 12.03.2024 at 11:00 am, and considering the request of the the Authorized representative matter was adjourned to 27.03.2024 for hearing.

CS Nikhil Jain Gangwal Authorized representative appeared on the date of hearing on behalf of company and its Directors and asked for additional time for submission of reply for the said default.

Further the hearing was held on 24.05.2024 on the request of Authorized representative on which the Authorized representative has made his submission orally as well as submitted the reply by company vide letter dated 24.05.2024 stating that".....*The alleged non-compliance was due to the reason that company was directed by the Landlord where registered office of the company was situated to vacate the*

office. The eviction was due to the company's inability to pay rent which was direct consequence of the operational halt of the company following the directions given by Central Bureau of Investigation(CBI) to the banks for freezing the Bank Accounts of the company..... Subsequently Securities Exchange Board of India (SEBI) also initiated an enquiry/examination on the matter based on the material available on record, including the filings made by the company with the ROC as available in MCA-21 Portal. Since the initiation of the enquiry by the Central Bureau of Investigation and Securities Exchange Board of India (SEBI) there was an operational halt of the company's business resulting in non-compliance of the provision of the Section 12(1) of the Companies Act,2013....."

Having considered the facts and circumstances of the case, and the company in its submission accepted its default and thus there is violation of section 12(1) of the Companies Act,2013.

ORDER

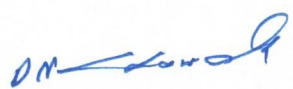
5. Having considered the facts and circumstances of the case and after taking into accounts the factors above, the undersigned has reasonable cause to believe that the provision of section 12 have not been complied with by the company and its officers in default and therefore liable for penal action under section 12(8) of the Companies Act,2013. I hereby impose the following penalty on the company and its officer in default for violation of section 12 of the Companies Act,2013
- A:-

Nature of default	Company/ Officers to whom penalty imposed	No. of delays in default	Total Penalty	Maximum Penalty for default as per section 12(8) of the Companies Act,2013	Penalty Imposed
1	2	3	4	5	6
Default in compliance of provision of section 12 of the Companies Act,2013	Company	787 daysx1000 =7,87,000/-	Rs. 7,87,000/-	1,00,000	1,00,000
	Abu Sadeque Ishtiaque Ahmed Choudhury	787 daysx1000 =7,87,000/-	Rs. 7,87,000/-	1,00,000	1,00,000
Total					2,00,000

(* No. of days have been calculated from 12.12.2022 (date of issue of notice to the company and its directors u/s 206(1) of the Companies Act, 2013) to till date of adjudication order passed i.e. 05.02.2025)

6. The noticee shall pay the amount of penalty individually for the company and its officers from their personal sources/income by way of e-payment available on Ministry website www.mca.gov.in under "Pay Miscellaneous Fees" category in MCA fees and Payment Services under Rule 3(14) of Company(Adjudication of Penalties) (Amendment) Rules, 2019 within 90 days from the date of receipt of this order and copy of this Adjudication order and Challan/SRN generated after payment of penalty through online mode shall be filed in INC-28 under the MCA portal without further reference.
7. On deposit of penalty through online and filing of INC-28 under MCA21 Portal, all proceedings under this section in respect of such default shall be deemed to be concluded in terms of first proviso of Sub-section 3 of Section 454 of the Companies Act, 2013 as the case may be.
8. However, Appeal against this order may be filed in writing with the Regional Director, North Eastern Region, Ministry of Corporate Affairs, 1st Floor, BSNL Bhawan, Pan Bazar, Guwahati-781001, Assam, within a period of sixty days from the date of receipt of this order in Form ADJ setting forth the grounds of appeal and shall be accompanied by the certified copy of this order. [Section 454(5) & 454(6) of the Companies Act, 2013 read with the Companies (Adjudicating of Penalties) Rules, 2014 as amended by Companies (Adjudicating of Penalties) Amendment Rules, 2019].
9. Your attention is also invited to Section 454(8) (i) and 454(8) (ii) of the Companies Act, 2013, which state that in case of non-payment of penalty, the company shall be punishable with fine which shall not be less than Twenty five thousand rupees but which may extend to Five lakh rupees, and officer in default shall be punishable with imprisonment which may extend to six months or with fine which shall not be less than twenty-five thousand rupees but which may extend to one lakh rupees, or with both.

The adjudication proceeding stands disposed of with this order.


(DIP NARAYAN CHOWDHURY)
REGISTRAR OF COMPANIES &
ADJUDICATING OFFICER
MINISTRY OF CORPORATE AFFAIRS
GUWAHATI

Copy To :-

1. **MOONLIGHT ASSOCIATES LIMITED**
66, J. S. Complex, G. S. Road Ulubari,
Kamrup, Guwahati, Assam, India, 781007
2. **ABU SADEQUE ISHTIAQUE AHMED CHOUDHURY**
Patherkandi Road,
P.O.: Kanishail, Karimganj
Assam, India- 788711
3. **Ministry of Corporate Affairs, (Through Proper Channel)**
4. **The Regional Director (NER), Ministry of Corporate Affairs**
(For information please)