

Fax: 011 -26235702  
Website: [www.mca.gov.in](http://www.mca.gov.in)  
E-Mail: [roc.delhi@mca.gov.in](mailto:roc.delhi@mca.gov.in)



(011)26235703  
(011)26235704  
(011)26235705

भारत सरकार  
कार्पोरेट कार्य मंत्रालय  
कंपनी पंजीयक कार्यालय, दिल्ली एवं हरियाणा  
चतुर्थ तल, आई.एफ़.सी.आई. टॉवर, 61 नेहरू  
प्लेस,  
नई दिल्ली -110019

GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE  
AFFAIRS,  
OFFICE OF REGISTRAR OF  
COMPANIES,  
NCT OF DELHI & HARYANA  
4<sup>TH</sup> FLOOR, IFCI TOWER, 61,  
NEHRU PLACE, NEW DELHI -  
110019

ROC/DEL/ADJ/SHPL/2025/ 6091

Date: 16/04/2025

ADJUDICATION ORDER FOR PENALTY UNDER SECTION 454(3) OF THE COMPANIES ACT, 2013 READ WITH RULE 3 OF COMPANIES (ADJUDICATION OF PENALTIES) RULES, 2014 FOR VIOLATION OF SECTION 12(3)(C) OF THE COMPANIES ACT, 2013 IN THE MATTER OF SHIVNATH HOLDINGS PRIVATE LIMITED U65929DL2010PTC203383.

**1. Appointment of Adjudicating Officer: -**

Ministry of Corporate Affairs vide its Gazette Notification No A-42011/112/2014-Ad. II dated 24.03.2015 appointed Registrar of Companies, Delhi Union Territory of Delhi and whole state of Haryana as Adjudicating Officer in exercise of the powers conferred by section 454 of the Companies Act, 2013 [ herein after referred as **Act**] read with Companies (Adjudication of Penalties) Rules, 2014 for adjudging penalties under the provisions of this Act.

**2. Company: -**

Whereas Company **SHIVNATH HOLDINGS PRIVATE LIMITED** [herein after known as **Company**] is a registered company with this office under the provisions of Companies Act, 2013/ 1956 (or previous Acts in force, as applicable) having its registered address at Shri Lal Mahal House B-5 Bhagwan Dass Nagar East Punjabi Bagh, New Delhi-110026 as per the MCA website. The financial & other details of the subject company for immediately preceding financial year as available on MCA-21 portal is stated as under: -

S.no	Particulars	Details
1	Paid up Capital- as on 31.03.2024	1,00,000
2	Turnover- (Revenue from operations as per Balance sheet filed on MCA-21 portal for the F.Y 2023-24)	NIL

4	Subsidiary Company	NA
5	Whether company registered under Section 8 of the Act?	No
6	Whether company registered under any other special Act?	No

### 3. Facts about the Case:

Whereas direction was received from RD(NR) to initiate action u/s 12 of the Companies Act, 2013 in pursuance to the violation as pointed out by the Inspection officer (1.0) in his / her report submitted under section 206 of the Companies Act, 2013. During inspection, the 1.0. observed that company had not affixed its CIN Number on its letter head/official publication i.e. on notice a Board report dated 27.08.2014, issued for the financial year 2013-2014 as attached and filed before MCA vide e-form 23AC a 23ACA vide SRN Q55027916 appears contravention of section 12(3)(c) of the Companies Act, which shows that company has made the violation of section 12(3)(c) of the Companies Act, 2013.

In reference to the directions, SCN was issued by this office and was sent to the company and its officers in default on 23.02.2023 through e-mail and through speed post. As per postal tracking, SCN was not delivered to the company a director namely Isha Garg and delivered to its one director namely Mahesh Chander. The copy of notice duly served on e-mail to the company, However, in response to SCN no reply has been received in this office till date which proves that Company has violated the provision of Section 12(3)(c) of the Company Act, 2013.

When the notice u/s 12(3) dated 23.02.2023 of Companies Act, 2013 was not delivered, this office has issued a notice dated 25.05.2023 u/s 12 ...of Companies Act, 2013 and as per postal tracking notice was delivered and a reply of the Company is received on 06.06.2023. The company admitting violation of section 12(3)(c) of Companies Act, 2013.

### 4. The relevant provisions of Sections 12 are reproduced as under: -

*Registered office of company. — (1) A company shall, 3[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.*

*(3) Every company shall—*

a) paint or affix its name, and the address of its registered office, and keep the same painted or affixed, on the outside of every office or place in which its business is carried on, in a conspicuous position, in legible letters, and if the characters employed therefor are not those of the language or of one of the languages in general use in that locality, also in the characters of that language or of one of those languages;

4[(b) have its name engraved in legible characters on its seal, if any;]

(c) get its name, address of its registered office and the Corporate Identity Number along with telephone number, fax number, if any, e-mail and website addresses, if any, printed in all its business letters, billheads, letter papers and in all its notices and other official publications; and

(d) have its name printed on hundis, promissory notes, bills of exchange and such other documents as may be prescribed:

Provided that where a company has changed its name or names during the last two years, it shall paint or affix or print, as the case may be, along with its name, the former name or names so changed during the last two years as required under clauses (a) and (c):

Provided further that the words "One Person Company" shall be mentioned in brackets below the name of such company, wherever its name is printed, affixed or engraved.

#### **5. Adjudication of Penalty: -**

As per the reply of the company dated 06.06.2023, the company admitting violation of section 12(3)(c) of the Companies Act, 2013 for the days i.e. for one day 27.08.2024 is the date on which letter head without mentioning CIN etc. was used by the Company.


In terms of para 2 of this order, the Company satisfied the requirement of a small company U/s 2(85) of the companies Act, 2013 therefore the amount of penalty as provided under sub section (8) of Section 12 is reduced to half and is leviable on the company and its two directors namely Isha Garg and Mahesh Chander. The following is the calculation of penalty:

A	B	C	D
S.no	Particulars	Amount of Total Penalty as prescribed under section 12(8) of the Companies Act, 2013	Actual penalty to be levied as per section 12(8) read with section 446(b) on small company i.e., not more than half of the total penalty prescribed in relevant section
1	SHIVNATH HOLDINGS PRIVATE LIMITED	Rs 1,000/- on each occasion when wrong letter head was used for year 2014 on notice Rs. 1,000/-x2= 2,000 Rs. 1,000/- on each occasion when wrong letter head was used for year 2014 on directors' report Rs. 1,000/-x2= 2,000/- Total Rs. 4000/-	2,000/-
2	ISHA GARG	Rs. 4,000/-	2,000/-
3	MAHESH CHANDER	Rs. 4,000/-	2,000/-

6. The notices shall pay the said amount of penalty as mentioned in column D above through online mode by using the website [www.mca.gov.in](http://www.mca.gov.in) (Misc. head) in favour of "Pay & Accounts officer, Ministry of Corporate Affairs, New Delhi, payable at Delhi, within 90 days of receipt of this order , and intimate this office with proof of penalty paid, in case of the above-mentioned officers in default, penalty is required to be paid from their own fund.
7. The company and its directors are hereby directed to rectify the default immediately on the date of receipt of copy of this order and file a e-form to record / register the details of the new registered office of the Company.
8. Appeal against this order may be filed with the Regional Director (NR), Ministry of Corporate Affairs, B-2 Wing, 2nd Floor, Parya varan Bhawan, CGO Complex, Lodhi Road, New Delhi-110003 within a period of sixty days from the

date of receipt of this order, in Form ADJ [available on Ministry website [www.mca.gov.in](http://www.mca.gov.in)] setting forth the grounds of appeal and shall be accompanied by a certified copy of the order. [Section 454(5) & 454(6) of the Act read with Companies (Adjudicating of Penalties) Rules, 2014].

9. Your attention is also invited to section 454(8) of the Act in the event of non-payment of penalty within the prescribed time limit.
10. In terms of the provisions of sub-rule (9) of Rule 3 of Companies (Adjudication of Penalties) Rules, 2014 as amended by Companies (Adjudication of Penalties) Amendment Rules, 2019, copy of this order is being sent to Company and its officer in default and also to Office of the Regional Director (Northern Region), Ministry of Corporate Affairs at New Delhi.
11. In this matter, the SCN was issued on 17.10.2023 and as per gazette notification no **CG-DL-E-09102024-257790** dated 09.10.2024 the proceedings pending before the Adjudicating Officer on the date of such commencement, i.e. 16.09.2024, shall continue as per provisions of rules existing prior to such commencement. Therefore, this case is being processed physically.



(SEEMA RATHI) ICLS

**Adjudicating Officer & Registrar of Companies  
NCT OF DELHI & HARAYANA**

To,

1. SHIVNATH HOLDINGS PRIVATE LIMITED,

Shri Lal Mahal House, B-5, Bhagwan Dass Nagar, East Punjabi Bagh,  
Delhi, 110026, India

2. ISHA GARG

A-8, BHAGWAN DAS NAGAR, EAST PUNJABI BAGH, PUNJABI  
BAGH, 110026, Delhi, India.

3. MAHESH CHANDER

C-149 VIJAY VIHAR PHASE-2, ROHINI SECTOR-7, DELHI, 110085, Delhi,  
India