

REGULATORY UPDATE

**ROC, Goa, Daman & Diu -
Adjudication Order - Section 158
of Companies Act, 2013**



**ADJUDICATION ORDER PASSED BY ROC, GOA,
DAMAN & DIU IN RESPECT OF WIND WORLD
(INDIA) LIMITED FOR VIOLATION OF SECTION
158 OF COMPANIES ACT, 2013**

Background of the Case

Wind World (India) Limited ("Company"), registered with ROC Goa, was under an Inquiry u/s 206(4) of the Companies Act 2013 (Act), during which the Inquiry Officer (IO) observed that Mr. Yogesh Mehra, director of the company has failed to mention his Director Identification Number (DIN) in its reply dated 09.08.2022 filed with the office of Registrar of Companies, which resulted in ***violation of non-mentioning of DIN*** as per section 158 of the Act . Further, on taking up the said matter with Mr. Yogesh Mehra, the reply given by him was unsatisfactory.

Therefore, the adjudication notice has been issued to the Company and the Officer in default for such violation u/s 158 of the Act. Since, no response was received from the company

and the officer in default, they were penalized with the maximum penalty u/s 172 of the Act.

Adjudication Order

The Adjudication Officer ("A.O.") imposed the maximum penalty of ₹50,000 each on both, the Company and Mr. Yogesh Mehra for violating Section 158 of the Act.

Relevant provisions of the Act

Section 158 of the Act mandates that “every person or company, while furnishing any return, information or particulars as are required to be furnished under this Act, shall mention the Director Identification Number in such return, information or particulars in case such return, information or particulars relate to the director or contain any reference of any director.”

Penal provision for Non-Compliance

If a company or director fails to comply with Section 158, they may be subject to penalties under **Section 172** of the Act. This section states that for any contravention of **Chapter XI** (which includes Section 158) where no specific penalty is provided,

the company and every officer of the company who is in default shall be liable to a penalty of ₹50,000 each.

In case of persistent non-compliance, an additional penalty of ₹500 per day shall be imposed, with a maximum limit of ₹3 lakh for the company and ₹1 lakh for the officer in default.

For more details, please refer to the official order from the ROC, GOA, Daman & Diu dated

April 15, 2024: <https://www.mca.gov.in/bin/dms/getdocument?mds=ifysOpwrGEkKuj%252FNALBlw%253D%253D&type=open>

DISCLAIMER: - *The summary information herein is based on ROC, Goa, Daman & Diu Adjudication Order dated 15th April, 2024. While the information is believed to be accurate, we make no representations or warranties, express or implied, as to the accuracy or completeness of it. Readers should conduct and rely upon their own examination and analysis and are advised to seek their own professional advice. This note is not an offer, advice or solicitation. We accept no responsibility for any errors it may contain, whether caused by negligence or otherwise or for any loss, howsoever caused or sustained, by the person who relies upon it.*