



भारत सरकार

GOVERNMENT OF INDIA

कारपोरेट कार्य मंत्रालय

MINISTRY OF CORPORATE AFFAIRS

कम्पनी पंजीयक का कार्यालय, तमिल नाडु, अंदमान & निकोबार द्वीपपुंज, चेन्नई

OFFICE OF REGISTRAR OF COMPANIES, TAMIL NADU, ANDAMAN & NICOBAR ISLANDS, CHENNAI

दूसरा मंजिल, 'सी' विंग, शास्त्री भवन, 26, हाडोस रोड, नुंकमपाक्कम, चेन्नई - 6

II FLOOR, C- WING, SHASTRI BHAVAN, 26, HADDOWS ROAD, NUNGAMBAKKAM, CHENNAI- 6

F.NO.ROC/CHN/110455/ADJ/S.134(3)(h)/P.3/2023

Date:

8 FEB 2024

**IN THE MATTER OF M/S LIONS CO-ORDINATION COMMITTEE OF INDIA
ASSOCIATION**

**ORDER OF ADJUDICATION OF PENALTY UNDER SECTION 454 OF THE
COMPANIES ACT, 2013 READ WITH RULE 3 OF THE COMPANIES (ADJUDICATION
OF PENALITES) RULES 2014 FOR VIOLATION OF SECTION 134(3)(H) OF THE
COMPANIES ACT, 2013**

1. In the matter of M/s LIONS CO-ORDINATION COMMITTEE OF INDIA ASSOCIATION with CIN U74999TN2016NPL110455 incorporated on 18.05.2016 under the jurisdiction of Registrar of Companies, Chennai with the registered office situated at 96 Govindan Street, Collectorate Colony, Aminjikai, Tamil Nadu, 600029, India.
2. Whereas the company was taken up for Inquiry by an Officer authorized by the Central Government and this office had issued Show Cause Notice vide letter dated 08.09.2023 for violation of Section 134(3)(h) of the Companies Act, 2013.

3. Whereas as per Sub Section 3(h) pursuant to Section 134 of the Companies Act, 2013 which states that ,"*(3) There shall be attached to statements laid before a company in general meeting, a report by its Board of Directors, which shall include—*
- (h) particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the prescribed form;*"
4. Whereas the company for the Financial Year 2018-19 and 2019-20 in its Board Report stated that "All transactions with the related parties are in compliance with section 188 of the Companies Act, 2013" under Particulars of Contracts or Arrangements with Related Parties. However, no annexure (i.e., Form AOC-2) relating to the particulars of contracts or arrangement with Related parties forming part of the Board Report have been attached. Hence, the company has not complied with the provision of Section 134(3)(h) of the Companies Act, 2013 read with Rule 8 of the (Companies (Accounts) Rules, 2014. Hence, the company and officers in default are liable for penal action under Section 134(8) of the Companies Act, 2013.
5. Whereas Regional Director, (SR), Chennai issued directions to initiate necessary action against the defaulters of the provisions of the Companies Act, 2013 and this office have issued a Adjudication Notice to Company and its directors who liable for violation of Section 134(3)(h) of the Companies Act, 2013.
6. In Pursuant to Adjudication Notice 08.09.2023, Shri Vazhappully Padmanabhan Nandakumar one the director of the subject Company have admitted the violation and also filed GNL-1 vide SRN F83664789 dated 25.11.2023 for adjudicate the offence u/s. 454 of the Companies Act, 2013. Hence the undersigned has reasonable cause to believe that the aforesaid provisions of the Act have not been complied with, and accordingly this office had issued Adjudication Hearing Notice to the director Shri Vazhappully Padmanabhan Nandakumar on 17.01.2024 fixing the hearing date as 25.01.2024 .

7. In Pursuant to hearing notice issued on 17.01.2024, Shri. K. Janakiraman -PCS , authorized representative for director Shri Vazhappully Padmanabhan Nandakumar has appeared before the undersigned and made submissions that, *“the said violation may be adjudicated and accepted to pay the penalty as prescribed under section 134(8) of the Companies Act, 2013.”*

8. Whereas as per section 134(8) of the Companies Act, 2013, which read as under:-

“(8) If a company is in default in complying with the provisions of this section, the company shall be liable to a penalty of three lakh rupees and every officer of the company who is in default shall be liable to a penalty of fifty thousand rupees.”

9. Shri K. Janakiraman -PCS, Authorized Representative admitted the violation and hence following penalty referred to in Para No.8 is imposed on director Shri Vazhappully Padmanabhan Nandakumar for the violation of Section 134(3)(h) of the Companies Act, 2013.

S.No	Offence Period	Total Penalty Imposed
1.	2018-2019	Rs. 50,000/-
2.	2019-2020	Rs. 50,000/-

Therefore in view of the above said violation, the undersigned in exercise of the powers vested to him under Section 454(1) & (3) of the Companies Act, 2013, hereby impose a penalty Rs. 50,000/- each financial year to the director Shri Vazhappully Padmanabhan Nandakumar (Totaling Rs. 1,00,000/- as penalty amount).

10. Whereas sub-section (5) of section 454 of the Companies Act,2013 provides that any person aggrieved by an order made by the adjudicating officer under sub-section(3) may prefer an appeal to the Regional Director having jurisdiction in the matter and further sub-section(6) provides that every appeal under sub-section(5) shall be filed within sixty days form the date on which the copy of the order made by the adjudicating officer is

