

**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

ORDER SHEET OF THE HEARING ON 12th APRIL, 2024, 10:30 A.M.

CP/23/GB/2023

**Present: 1. Hon'ble Member (Judicial), Shri H.V. Subba Rao
2. Hon'ble Member (Technical), Shri Satya Ranjan Prasad**

IN THE MATTER OF	The Registrar of Companies, NER Vs M/s Chandrabangshi Nidhi Limited 2.Rathindra Das Laskar 3.Kanak Ranjan Das 4.Snigdha Mondal Das
UNDER SECTION	U/s 271(c) of Companies Act, 2013

For Petitioner (s) :

For Respondent (s) :

ORDER

Order Pronounced through VC *vide* separate sheets.

Sd/-

**Satya Ranjan Prasad
Member (Technical)**

Sd/-

**H.V. Subba Rao
Member (Judicial)**

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C.P. No.23/GB/2023

In the matter of:

Winding up *petition* under the provisions of Section 271 (c) & (d) of the Companies Act, 2013;

-And-

In the matter of:

The Registrar Of Companies, Guwahati, Ministry of Corporate Affairs, having its office at 1st Floor, BSNL Bhawan Building, Ananda Ram Baruah Road, Pan Bazaar, Guwahati, Assam- 781001

... Petitioner

-Versus-

Chandrabangshi Nidhi Limited (CIN: U65929AS2018PLC018317), a Company incorporated under the provisions of the Companies Act, 2013 and having its registered office at Ambicapatty Pechai Mia Road C/O- Subrata Banik & Subir Banik Cachar, Cachar Assam -788004;

Rathindra Das Laskar (DIN: 7970484), Managing Director of Chandrabangshi Nidhi Limited, presently residing at 12, Sreema Road, Tikerbasti, R.K. Mission Road, Ward No. 25, Silchar, P.O- Vivekanand Road, Chitbitabichia, pt Ix, Cachar, Assam-788007;

Kanak Ranjan Das (DIN: 8013967), Director of Chandrabangshi Nidhi Limited, presently residing at C/o Kumud Ranjan Das, Lantu Grant, Vtc: Sadagram (Sapagram), P.O. Dholai Bazar, Sub District: Sonaicachar, Assam- 788114;

Snigdha Mondal Das (DIN: 8020876), Director of Chandrabangshi Nidhi Limited, presently residing at W/O Rathindra Das Laskar, R.K. Mission Road, Sreemaa Road Tik, Chitbitabichia Pt Ix, Cachar, Chincur, E, Cachar, Assam-788007;

...Respondent No. 1 to 4

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Coram:

Shri H. V. Subba Rao : Member (Judicial)

Shri Satya Ranjan Prasad : Member (Technical)

Appearances (through video conferencing):

For the Petitioners : Mr. D.N. Choudhury, ROC, NER

Order reserved on: 20.03.2024

Order pronounced on: 12.04.2024

ORDER

1. This application has been filed by the Registrar of Companies, Guwahati (ROC), with the prayer that Company- Chandrabangshi Nidhi Limited having CIN: U65929AS2018PLC018317, be wound up by this Tribunal under the provisions of Section 271 (c) and (d) read with 272(1)(d) and 272(3) of the Companies Act, 2013 and the Official Liquidator attached to the Hon'ble High Court, Gauhati be appointed and be directed to take possession of the assets and properties both movable and immovable, including books of accounts and records and bank accounts of the said Company.
2. It is submitted that the Ministry of Corporate Affairs, *vide* its letter No. 5/27/2020/CL-VII dated 05.02.2021, directed to conduct Inspection in respect of M/s Chandrabangshi Nidhi Limited under section 206 (5) of the Companies Act, 2013. Copy of the Ministry's letter dated 05.02.2021 has been annexed with the petition.
3. It is submitted that during the course of inspection in the matter of Chandrabangshi Nidhi Limited, it was asked to furnish certain documents/information from the Company and its Directors *vide* Letter No. ROC/Insp/Chandrabangshi/1053-57 dated 25.02.2022. The company failed to submit the documents and information sought for by this office. Again, a reminder Letter No. ROC/Insp/Nidhi/018317/05-08 dated 04.04.2022 was issued to the Company and its Directors in this regard. Upon failure on part of the Company to furnish the documents and information again, summons were

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issued to the Directors *vide* Letter No. ROC/Insp/Nidhi/018317/09-12 dated 04.04.2022.

4. It is further submitted that Mr. Rathindra Das Lashkar, Managing Director of the company appeared before the Inspecting Officer (**IO**) on 20.04.2022 and recorded his statement as well as requested *vide* Letter dated 20.04.2022 for some more time to provide the Books of Accounts/ records and other documents. However, no reply/ documents were submitted either by the Company or its Directors. IO visited the registered office of the Company on 06.01.2023 and found that no such registered office was maintained by the company on that address mentioned in the MCA Portal. After an enquiry made to the MD of the Company, it was found that the Company had closed its office at the previous location and shifted to a new address, C/o N. Daspurkayashtha, House No. 54, Maulabi Road, Netaji Land, Silchar, Ambicapatty, Silchar- 788004. Upon reaching the new office, IO found that neither books of accounts nor records were maintained.
5. Thereafter, direction was given to the MD of the Company to provide the statutory registers, books of accounts and documents/information of the Company to which in his reply dated 06.01.2023, he requested time till 20.01.2023 but to no avail as no books of accounts, document/statutory registers and information were provided either by the Company or its Directors. Further, some violations/irregularities of the Companies Act, 2013 were noticed, which were then taken up with the Company and its Directors *vide* Letter dated 24.01.2023, however, no reply to the said letter was received.
6. The Petitioner also submits that the Company has filed Financial Statements for FY 2017-18 and no further financial statements has been filed by the company or FY 2018-19 to FY 2021-22 (Four years). Further, the company has not filed its Annual Returns since its incorporation *i.e.* five years, from FY 2017-18 to FY 2021-22. It is also submitted by the Petitioner that there are remote chances of filing of the Financial Statements and Annual Return in future also.

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7. It is stated that before filing of this petition, an opportunity was given to the Respondent Company and its Directors by RD NER by issuing notice under second proviso of sub-section (3) of section 272 of the Companies Act, 2013 for making representation *vide* letter no. RD/NER/Insp/Nidhi/018317/641-644 dated 23.03.2023, but no reply has been received from the Company. Copy of the letter has been annexed.
8. It is noted that the Directorate has accorded its sanction to file the winding up petition under Section 271(c) & (d) of the Companies Act, 2013 against the respondent Company. Copy of Directorate's letter dated 24.08.2023 has been annexed.
9. It is submitted that in accordance with order dated 03.10.2023, affidavit of service of notice dated 04.12.2023, was served to the Respondents by Speed post and through physical service has been filed with the Registry. Owing to the non-appearance of Respondents consecutively on 07.12.2023, 31.01.2024 and 20.03.2024, the Respondents were finally set *ex parte* on the last date of hearing i.e., 20.03.2024 and the matter was heard and reserved for order.
10. It has been stated by the petitioner that all the statutory formalities requisite for obtaining the sanction of winding up order by the Tribunal have been complied with by the Petitioner. We are satisfied with the explanations given by the Petitioner and thus feel that it would be just and equitable that the Company should be wound-up.
11. Subsequently, it is seen from the material available on records that no reply has been filed by the any of the abovementioned Respondents. It is noted that this petition has been filed for winding up of the Company under Section 271 and 272 of the Companies Act, 2013.
12. We heard the Ld. ROC, perused the records and going by the facts and circumstances of the case and the material on record this Adjudicating Authority by invoking provisions of Section 271-275 of the Companies Act, 2013, **ALLOW this petition and pass the following orders:**

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- 12.1 Chandrabangshi Nidhi Limited (CIN: U65929AS2018PLC018317), a Company incorporated under the provisions of the Companies Act, 2013 and having its registered office at Ambicapatty Pechai Mia Road C/O- Subrata Banik & Subir Banik Cachar, Cachar Assam -788004 stands wound up under Section 273 (1) (d) of the Companies Act, 2013;
- 12.2 Official liquidator attached to the Hon'ble High Court, Gauhati is appointed as company liquidator, who shall take in his custody the Assets of the Company and proceed to settle the claims/debts against the aforesaid company as per the applicable provisions of law.
- 12.3 The Liquidator shall submit progress report after every three months till order of liquidation of the company being passed.
- 12.4 All concerned are directed to co-operate with the Official Liquidator to complete his above task.
13. Accordingly, this petition C.P No. 23/CB/2023 stands disposed of.
14. Certified copy of this order may be issued, if applied for, upon compliance of all requisite formalities.
15. File be consigned to records.

Sd/-

**Satya Ranjan Prasad
Member (Technical)**

Sd/-

**H.V. Subba Rao
Member (Judicial)**

Signed this on 12th day of April 2024