



**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

ROC Ahmedabad

Registrar Of Companies, ROC Bhavan , Opp Rupal Park Society, Behind Ankur Bus Stop, Naranpura, Ahmedabad, Gujarat,
India, 380013

Phone: 079-27438531

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Order ID: PO/ADJ/02-2025/AD/00090

Dated: 17/02/2025

ORDER FOR ADJUDICATION OF PENALTY UNDER SECTION 454 OF THE COMPANIES ACT, 2013 ('THE ACT') FOR VIOLATION OF SECTION 134(8) OF THE COMPANIES ACT, 2013.

A. Appointment of Adjudicating Officer:

Ministry of Corporate Affairs vide its Gazette notification number S.O. 831(E) dated 24/03/2015 appointed undersigned as Adjudicating Officer in exercise of the powers conferred by section 454 of the Companies Act, 2013 [herein after known as Act] read with Companies (Adjudication of Penalties) Rules, 2014 for adjudging penalties under the provisions of this Act..

B. Company details:

In the matter relating to KABRA JEWELS LIMITED [herein after known as Company] bearing CIN U52393GJ2010PLC061692, is a company registered with this office under the Provisions of the Companies Act, 2013/1956 having its registered office situated at 6 Ground Floor, Iscon Center, Besides Tanishq, Shivranjani Cross Road, Satellite 6 Ground Floor, Iscon Center, Besides Tanishq, Shivranjani Cross Road, Satellite NA AHMEDABAD Ahmedabad Gujarat India 380015

Individual details:

In the matter relating to KAILASH SATYANARAYAN KABRA [herein after known as individual] having DIN 03135234 and having its address at 10, AMAN VILLA, NEAR SWAGAT GREEN VILLA, HEBATPUR ROAD 10, AMAN VILLA, NEAR SWAGAT GREEN VILLA, HEBATPUR ROAD AHMEDABAD Gujarat India 380059

In the matter relating to JYOTHI KAILASH KABRA [herein after known as individual] having DIN 05272817 and having its address at 10, AMAN VILLA NR SWAGAT GREEN VILLA, THALTEJ 10, AMAN VILLA NR SWAGAT GREEN VILLA, THALTEJ AHMEDABAD Gujarat India 380059

C. Provisions of the Act:

(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

D. Facts about the case:

1. Default committed by the officers in default/noticee - The company and directors have filed suo-moto application in GNL-1 vide SRN N21174321 dated 28.11.2024 for non-compliance of Section 134(3)(o) of the Companies Act, 2013. The company submitted in its application that "For F.Y. 2022-23, the provisions of the Section 135 of the Companies Act, 2013 applicable to the Company and the Company was required to spent an amount of Rs. 7,49,248.28 and the Company has spent Rs. 10,51,066. The Company has spent excess CSR amount of Rs. 3,01,871.72. However, due to oversight and first-time applicability of the provisions, the details of the same did not mentioned in the Director's Report of the Company as per Section 134(3)(o) of the Act. "
2. On request made by the Company and Officer, this office has fixed the date of e-hearing through VC for 12.02.2025 and system generated link sent to the noticees

E.Order:

1. This office has issued notice and fixed the date of e-hearing through VC for 12.02.2025. On the scheduled date of hearing, none of the representative of the Company/ Officers have joined/appeared on the date so scheduled for e-Hearing . Hence, Adjudication proceedings proceeded further pursuant to Section 454 of the Companies Act, 2013 read with sub-Rule 11 of Rule 3 of the Companies (Adjudication of Penalties) Rules 2014 and ex-parte order is being generated.
2. The details of penalty imposed on the company, officers in default and others are shown in the table below:

(A)	Name of person on whom penalty imposed (B)	Rectification of Default required (C)	Penalty Amount (D)	Additional Penalty (E) (*Per day of continuing default i.e. date of rectification of default less order issue date)	Maximum limit for Penalty (F)
1	KABRA JEWELS LIMITED having CIN as U52393GJ2010P LC061692		300000	463000	300000
2	KAILASH SATYANARAYAN KABRA having DIN as 03135234		50000	463000	50000
3	JYOTHI KAILASH KABRA having DIN as 05272817		50000	463000	50000

3. The notified officers in default/noticee shall rectify the default mentioned above and pay the penalty, so applicable within 90 days of receipt of the order.

4. The notified officers in default/noticee shall pay the penalty amount via 'e-Adjudication' facility which can be accessed through the respective login IDs on the website of Ministry of Corporate Affairs and upload the copy of paid challan / SRN of e-filing (if applicable) on the 'e-Adjudication' portal itself. It is also directed that the penalty so imposed upon the officers in default shall be paid from their personal sources/income.

5. Appeal against this order may be filed in writing with the Regional Director, RD Ahmedabad within a period of sixty days from the date of receipt of this order, in Form ADJ setting for the grounds of appeal and shall be accompanied by a certified copy of this order [Section 454 (5) & 454 (6) of the Act, read with Companies (Adjudication of Penalties) Rules, 2014].

6. For penal consequences of non-payment of penalty within the prescribed time limit, please refer Section 454(8) of the Companies Act, 2013.



Keerthi Narayana,
Registrar of Companies
ROC Ahmedabad

To,

1. KABRA JEWELS LIMITED, 6 Ground Floor, Iscon Center, Besides Tanishq, Shivranjani Cross Road, Satellite 6 Ground Floor, Iscon Center, Besides Tanishq, Shivranjani Cross Road, Satellite AHMEDABAD Ahmedabad Gujarat India 380015, onlisolitaires@gmail.com

2. KAILASH SATYANARAYAN KABRA, 10, AMAN VILLA, NEAR SWAGAT GREEN VILLA, HEBATPUR ROAD 10, AMAN VILLA, NEAR SWAGAT GREEN VILLA, HEBATPUR ROAD AHMEDABAD Gujarat India 380059, kailashskabra@gmail.com

3. JYOTHI KAILASH KABRA, 10, AMAN VILLA NR SWAGAT GREEN VILLA, THALTEJ 10, AMAN VILLA NR SWAGAT GREEN VILLA, THALTEJ AHMEDABAD Gujarat India 380059, onlisolitaires@gmail.com