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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 4970/2026

SUPER PLASTRONICS PRIVATE LIMITED .....Petitioner

Through: Mr. Varun Singh and Mr. Shikher Upadhyay, Advs.

versus

REGIONAL DIRECTOR (NORTHERN REGION) MINISTRY OF CORPORATE AFFAIRS & ANR. .....Respondents

Through:

CORAM:
HON'BLE MR. JUSTICE ANISH DAYAL

ORDER

% **23.04.2026**

CM APPL. 24402/2026 (*Exemption*)

1. Exemption allowed subject to just exceptions.

2. Application stands disposed of, accordingly.

CM APPL. 24403/2026 (*Seeking permission to file lengthy synopsis*)

1. For the reasons, as stated in the said application, the same is allowed.

2. Application stands disposed of, accordingly.

W.P.(C) 4970/2026

1. This petition has been filed for setting aside the impugned order dated 01st January 2026 passed by respondent no.1 directing a penalty/compounding fee on petitioner for violations under Section 148 of the Companies Act, 2013.

2. Petitioner-company is engaged in the business of manufacturing and trading of consumer electronics and home appliances and, is therefore, governed by Section 148 read with *Companies (Cost Records & Audit) Rules, 2014.*

3. Petitioner-company admittedly was unable to complete the filings for the appointment of a Cost Auditor and submissions of the Cost Audit Report for certain Financial Years.

4. *Mr. Varun Singh*, counsel for petitioner, contends that there was some delay in the filing process due to pre-scrutiny error on the Ministry of Corporate Affairs (‘***MCA’***) portal. The company later sought resolution of the issue.

5. However, they instead received show-cause notices, which were confined only to Financial Year 2016-2017.

6. In response to the notices, they filed all the pending filing of the relevant financial years under Form CRA-2 and CRA-4. Thereafter, compounding application under Section 441 of the Companies Act, 2013 was filed.

7. By the impugned order, respondent no.1 has treated the delay in filing CRA-2 and CRA-4 as separate defaults and further multiplied such defaults across each financial year, thereby converting by a single non-compliance into multiple penal units and imposing cumulative compounding fee, which petitioner is aggrieved with.

8. *Mr. Varun Singh*, counsel for petitioner, further points out to serial no. (ii) of the order, which notes that the act was ‘unintentional’.

9. *Mr. Varun Singh* further states that they have subsequently filed their representation for reconsideration dated 17th January 2026, to which they have not received any response.

10. This Court notes that penalties have been imposed separately for

Section 148(3) and Section 148(6), whereas *prima facie* it seems they emanate out of the same non-compliance.

11. Considering these submissions, it would be appropriate that respondents take a decision on the reconsideration representation within a period of two months.

12. If there is any further deficiency noted by respondent no.1, they shall give an opportunity to petitioner-company to be represented through an authorized representative.

13. The petition is disposed of with the above directions.

14. Order be uploaded on the website of this Court.

ANISH DAYAL, J

APRIL 23, 2026/MK/bp