



2025:DHC:6275-DB



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

+ LPA 180/2025 & CM APPL. 14270/2025

LUCKYGIRL FASHION PRIVATE LIMITED .....Appellant

Through: Ms. Rachna Agrawal, Advocate.

versus

UNION OF INDIA & ANR .....Respondent

Through: Ms. Shiva Lakshmi, CGSC with Ms. Archana Surve (GP), Mr. Madhav Bajaj, Ms. Katyayani Joshi and Mr. Prabhakar Mishra, Advocates for UOI.

(10)

+ LPA 182/2025 & CM APPL. 14277/2025

PRASHANT PUBLICATIONS PRIVATE LIMITED .....Appellant

Through: Ms. Rachna Agrawal, Advocate.

versus

UNION OF INDIA & ANR .....Respondent

Through: Mr. Sushil Kumar Pandey, SPC with Mr. Vedansh Anand, G.P. for UOI.

(11)

+ LPA 183/2025 & CM APPL. 14278/2025

SEEMAX TECHNOLOGIES PRIVATE LIMITED .....Appellant

Through: Ms. Rachna Agrawal, Advocate.

versus

UNION OF INDIA & ANR .....Respondent

Through: Mr. Vineet Dhanda, CGSC for UOI.



2025:DHC:6275-DB



(12)

+ LPA 184/2025 & CM APPL. 14280/2025

SANCHI JEWELS PRIVATE LIMITED .....Appellant  
Through: Ms. Rachna Agrawal, Advocate.

versus

UNION OF INDIA & ANR .....Respondent  
Through: Mr. Rahul Sharma, SPC with  
Mr.Mani Kant, Ms.Shikha Singh and  
Mr.Rohit Rana, Advocates

(13)

+ LPA 185/2025 & CM APPL. 14282/2025

RAMAKANT AND CO PVT LTD .....Appellant  
Through: Ms. Rachna Agrawal, Advocate.

versus

UNION OF INDIA & ANR .....Respondent  
Through: Mr. Rakesh Dudeja, SPC with Mr.  
Kamaldeep, G.P. for UOI.  
Mr. Tushar Sannu and Mr. Aman  
Kumar, Advocates for GNCTD.

(14)

+ LPA 186/2025 & CM APPL. 14283/2025

RESORTS CONSORTIUM INDIA LTD .....Appellant  
Through: Ms. Rachna Agrawal, Advocate.

versus

UNION OF INDIA & ANR .....Respondent  
Through: Ms. Mahamaya Chatterjee, GP for  
UOI.

***Date of Decision: 28.07.2025***



**CORAM:**  
**HON'BLE THE CHIEF JUSTICE**  
**HON'BLE MR. JUSTICE TUSHAR RAO GEDELA**

**J U D G E M E N T**

**TUSHAR RAO GEDELA, J: (ORAL)**

1. The present batch of appeals has been filed assailing the common judgement dated 27.01.2025 passed in the underlying writ petitions bearing W.P.(C) 16085/2023 and batch, whereby the learned Single Judge has rejected the appellants' prayer for a direction to the respondent to refund the excess amount of additional fees charged from the appellants and the companies amalgamated therein alongwith interest @ 18% p.a. from the date of payment till the date of actual refund.
2. Ms. Rachna Agrawal, learned counsel for the appellants submits that the appellants held their Annual General Meeting (hereafter referred to as 'AGM') for the relevant year on 30.09.2019. Accordingly, as mandated by Section 137(1) of the Companies Act, 2013, the appellant companies were required to file a copy of their financial statements in the prescribed Form AOC-4 within 30 days of the AGM i.e. latest by 29.10.2019 without payment of any additional fees. Should the appellant file it after that date, it was required to pay an additional fee of Rs.100/- per day for such delay.
3. Learned counsel further submits that the respondent no.1/Union of India issued Circular No.13 of 2019 dated 29.10.2019 extending the due date for filing of e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL upto 30.11.2019 by companies, without levy of additional fee.
4. She contends that the appellant companies had filed their financial statements in the requisite format on 21.12.2019 against the extended due date of 30.11.2019, however the respondent's portal imposed an additional



fee by counting the delay from the original due date of filing of statements w.e.f. 29.10.2019 despite the Circular for extension taken out by the respondent no. 1, resulting in collection of excess additional fee. It is stated that the appellant companies claimed refund of the excess additional fee so charged by the respondent no.1's portal by filing Refund Forms, however the applications were rejected after a period of 3.5 years without providing any cogent reasons thereof. Aggrieved thereof, the appellant companies had filed the underlying writ petitions which were dismissed *vide* the common impugned judgement dated 27.01.2025, constraining them to file the present batch of appeals.

5. Ms. Agrawal, learned counsel argues that in view of the Circular dated 29.10.2019, the appellant companies should be given the benefit of extension of last date for submitting financial statements as well as relaxation of additional fees up till 30.11.2019 and should only be charged additional fee from the delay in said submission therefrom, thus entitling them to refund of the amount so charged in excess of the legitimate dues.

6. *Per contra*, Ms. Shiva Lakshmi, learned CGSC for the respondents submits that as the appellant companies had admittedly filed their financial statements after much delay on 21.12.2019, which is even beyond the extension so provided by the Circular dated 29.10.2019, they were liable for imposition of additional fee and hence, have been correctly charged for the same.

7. It is further asserted that Circular dated 29.10.2019 did not envisage extension of the date of AGM of companies. The power to extend the date of AGM is vested with the Registrar of Companies in terms of third proviso to Section 96(1) of the Companies Act, which allows the Registrar to



provide extension of AGM for a period not exceeding three months. Learned CGSC asserts that the Circular dated 29.10.2019 did not extend the date of filing of the financial statements of the Companies irrespective of their date of AGM, as the due date for filing the statements in this Circular is clearly stated to be up to 30.11.2019. It is argued that the appellant companies having admittedly held the AGM on 30.09.2019 were mandated to file their financial statements within 30 days of holding of the AGM, as per the provisions of Section 137(1) of the Companies Act.

8. Ms. Shiva Lakshmi further places reliance on Section 403 of the Companies Act to submit that the time frames provided under the Act for filing of the documents, statements etc., are strict and as an exception, the proviso only allows extension for such submission on payment of the penalty as described therein i.e. not less than Rs. 100/- per day. She states that this provision does not give any discretion to extend the time of taking the statements under Section 92 or 137 of the Companies Act or of reducing/waiving the fines.

9. Learned CGSC states that the appellant companies have been rightly charged additional fee in view of the delay in submission of the financial statements beyond the statutory period of 30 days from the date of holding of AGM, and prays that the appeals be dismissed.

10. From the aforesaid narration and after perusal of the impugned judgment, the only question requiring consideration by this Court is as to whether the Circular No.13/2019 dated 29.10.2019 issued by the Ministry of Corporate Affairs extended the date of submission of e-forms like AOC-4, AOC-4(CFS) and AOC-4 XBRL upto 30.11.2019 without levy of additional fee and whether the appellants having made such submission



beyond 30.11.2019, are entitled to such exemptions from levy of additional fee for the period upto 30.11.2019.

11. From the material on record, there is no cavil that the AGM was held by the appellants on 30.09.2019 and in accordance with the provisions of Section 137(1) of the Companies Act, the financial statements including the consolidated statements alongwith all the documents duly adopted at the AGM of the company were to be filed with the RoC within 30 days of the date of AGM in the manner as prescribed. Applying the provisions, in the ordinary course, the appellants would have to submit the aforesaid documents on or before 29.10.2019, but for the extension up till 30.11.2019 granted under the aforesaid Circular. In the ordinary course, if such documents were filed beyond the date of prescribed 30 days as per Section 137(1) of the Companies Act, additional fee of Rs.100/- would be levied per day in respect of the period of delay.

12. In the present case, undeniably the said documents (Form AOC-4) were submitted by the appellants on 21.12.2019. The controversy which erupted in this case was as to whether an additional fee was leviable from 29.10.2019 to 21.12.2019 as propounded by the respondents or such additional fee was leviable from 30.11.2019 to 21.12.2019 as propounded by the appellants.

13. Though the learned Single Judge examined the issue in the context of Section 137(1) as also Section 403 of the Companies Act and Circular dated 29.10.2019, however, erred in interpreting the Circular in the context of extension of time for submission of financial statements, to mean that extending time for filing of financial statements beyond 30 days of the AGM would tantamount to amendment to the provisions of the Act, which,



according to the learned Single Judge, no administrative Circular could do.

14. We are unable to agree with the reasoning rendered by the learned Single Judge.

15. In this context, it would be appropriate first to reproduce hereunder the provisions of Section 137(1) of the Companies Act as also the Circular no.13/2019 dated 29.10.2019, which read thus:-

*“137. Copy of financial statement to be filed with Registrar –*

*(1) A copy of the financial statements, including consolidated financial statement, if any, along with all the documents which are required to be or attached to such financial statements under this Act, duly adopted at the annual general meeting of the company, shall be filed with the Registrar within thirty days of the date of annual general meeting in such manner, with such fees or additional fees as may be prescribed within the time specified under section 403:*

*Provided that where the financial statements under subsection (1) are not adopted at annual general meeting or adjourned annual general meeting, such unadopted financial statements along with the required documents under sub-section (1) shall be filed with the Registrar within thirty days of the date of annual general meeting and the Registrar shall take them in his records as provisional till the financial statements are filed with him after their adoption in the adjourned annual general meeting for that purpose:*

*Provided further that financial statements adopted in the adjourned annual general meeting shall be filed with the Registrar within thirty days of the date of such adjourned annual general meeting with such fees or such additional fees as may be prescribed within the time specified under section 403:*

*Provided also.....*

*Provided also.....”*

**Circular no.13 of 2019 dated 29.10.2019**

***“General Circular No. 13/2019***

*F.No.01/34/2013 CL-V*

*Government of India*

*Ministry of Corporate Affairs*

*5th Floor, 'A' Wing, Shastri Bhawan,  
Dr. Rajendra Prasad Road, New Delhi-1*

*Dated: 29.10.2019*

*To*

*All Regional Directors,*



*All Registrar of Companies,  
All Stakeholders,*

*Subject: Relaxation of additional fees and extension of last date in filling of forms MGT-7 (Annual Return) and AOC-4 (Financial Statement) under the Companies Act, 2013- - reg.*

*Sir,*

*Keeping in view the requests received from various stakeholders seeking extension of time for filing of financial statements for the financial year ended 31.03.2019 on account of various factors, it has been decided to extend the due date for filing of e-forms AOC-4, AOC-4 (CFS), AOC-4 XBRL upto 30.11.2019 and eform MGT-7 upto 31.12.2019, by companies without levy of additional fee.*

*2. This issues with the approval of the competent authority.*

*Yours faithfully,  
(KMS Narayan)  
Assistant Director (policy)”*

16. Undoubtedly, Section 137(1) prescribes a period of 30 days from the date of holding of AGM for a Company to submit copy of its financial statements etc. with such fee or additional fee as may be prescribed within the time specified under Section 403 of the said Act. Section 403 provides that any document required to be submitted, filed or registered, or any fact or information required or authorised to be registered under the Companies Act shall be done in the manner stipulated within the time specified in the relevant provisions on payment of such fee as may be prescribed. Learned Single Judge relied upon Section 403 to conclude that the said Section does not give any discretion to extend the time of taking the statements under Section 92 or 137 of the Companies Act or of reducing/waiving the fines. Unfortunately, the proviso to Section 403 was overlooked by the learned Single Judge while interpreting such provisions. In order to appreciate the error, it would be apposite to extract Section 403 of the Companies Act





alongwith its proviso which is as under:-

*“403: Fee for filing, etc*

*(1) Any document, required to be submitted, filed, registered or recorded, or any fact or information required or authorised to be registered under this Act, shall be submitted, filed, registered or recorded within the time specified in the relevant provision on payment of such fee as may be prescribed:*

*[Provided that where any document, fact or information required to be submitted, filed, registered or recorded, as the case may be, under section 92 or 137 is not submitted, filed, registered or recorded, as the case may be, within the period provided in those sections, without prejudice to any other legal action or liability under this Act, it may be submitted, filed, registered or recorded, as the case may be, after expiry of the period so provided in those sections, on payment of such additional fee as may be prescribed, which shall not be less than one hundred rupees per day and different amounts may be prescribed for different classes of companies:]”*

17. It is clear from the reading of the proviso that an exception to the rigors of sub-section (1) of Section 403 has already been provided. In that, entities under the Companies Act are entitled to submit documents under Sections 92 or 137 beyond the period so stipulated, on payment of such additional fee as may be prescribed, which shall not be less than one hundred rupees per day. Ostensibly, the Circular no.13/2019 dated 29.10.2019 has been issued by the respondent in exercise of powers conferred by the proviso to sub-section (1) of Section 403 of the Companies Act. It is trite that a proviso appended to a Section or a provision of a Statute may serve myriad purposes. It could qualify or except certain provisions from the main enactment; it may entirely change the very concept of intendment of the enactment by insisting on certain mandatory conditions to be fulfilled in order to make the enactment workable; it may be so embedded in the Act itself as to become an integral part of the enactment and thus acquire the tenor and colour of the



substantive enactment itself; and, it may be used merely to act as an optional addenda to the enactment with the sole object of explaining the real intendment of the statutory provisions. (See *S. Sundaram Pillai & Ors. vs. V.R. Pattabiraman: (1985) 1 SCC 591*). Applying the aforesaid principles, there is no doubt that proviso to sub-section (1) of Section 403 of the Companies Act is an exception to the provisions contained in sub-section (1) of Section 403 and provides the power to extend such prescribed period. In that view of the matter, the conclusion reached by the learned Single Judge, appears to be misconstrued and is contrary to the provisions of the Act itself.

18. Having said that, we have to now consider the impact of the extension of time period as stipulated in the Circular no.13/2019. A plain reading of the contents of the Circular leads us to observed that the Circular unequivocally postulates an extension of time for filing of financial statements for FY ending 31.03.2019, till upto 30.11.2019 for Companies without levy of additional fee. Once the time for submission of financial statements was extended from 29.10.2019 to 30.11.2019, such period would have to be considered conferring entitlement upon Companies to file/submit financial statements without levy of additional fee uptill 30.11.2019. If that were the case, then any company including the appellants herein had the right and entitlement to file its financial statements beyond 30.10.2019 but upto 30.11.2019 without the necessity of paying additional fee. In such a scenario, if a company including the appellants submitted their financial statements beyond 30.11.2019, then having regard to the proviso to sub-section (1) of Section 403 of the Companies Act read with Circular no.13/2019, no levy of additional fee



upto 30.11.2019 could be demanded and an additional fee on or from 01.12.2019 to 21.12.2019 or any other later date, as the case may be, would undoubtedly be leviable upon the appellants.

(emphasis supplied)

19. Learned counsel appearing for the appellants have also not disputed, rather, have admitted that additional fee of Rs.100/- per day on or from 01.12.2019 to 21.12.2019 or any other later date, would be payable by the appellants.

20. In that view of the matter, we allow the appeals and set aside the impugned judgment dated 27.01.2025 and thereby direct the respondents to:

- (i) calculate the additional fee at the rate of Rs.100/- per day for every day delay beyond 30.11.2019 in terms of Circular no.13/2019 till the date of submission as the case maybe, and;
- (ii) consequently, refund the additional fee paid by the appellant companies, if found in excess, within a period of 6 weeks from date.

21. The appeals are disposed of in the above terms alongwith pending applications, if any, without any order as to costs.

**TUSHAR RAO GEDELA, J**

**DEVENDRA KUMAR UPADHYAYA, CJ**

**JULY 28, 2025/kct**