



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

ORDER SHEET OF THE HEARING ON 1st JUNE 2026

**IA(Comp. Act)/3/GB/2025
IA(Comp. Act)/4/GB/2025
IA(Comp. Act)/7/GB/2025
In CP/3/GB/2025**

**Present: 1. Hon'ble Member (Judicial), Shri Rammurti Kushawaha
2. Hon'ble Member (Technical), Shri Yogendra Kumar Singh**

In the Matter of	Biman Debnath Vs Abhishek Goenka Geetanjali Goenka
Under Section	U/Rule 11 of NCLT Rules, 2016

Appearances (via video conferencing/physically)

For Petitioner (s) : Mr. B. Debnath, CSIA(Comp. Act)/3/GB/2025
: Mr. Mr. K. B. Bagadia, CSIA(Comp. Act)/4/GB/2025
: Mr. A. Kr. Dubey, CSIA(Comp. Act)/7/GB/2025

For Respondent (s) : None

ORDER

CP/3/GB/2025

Order pronounced in open court *vide* separate sheets.

IA(Comp. Act)/7/GB/2025

Order pronounced in open court *vide* separate sheets.

IA(Comp. Act)/4/GB/2025

Order pronounced in open court *vide* separate sheets.

IA(Comp. Act)/3/GB/2025

Orders pronounced in open court *vide* separate sheets.

Sd/-
Yogendra Kumar Singh
Member (Technical)

Sd/-
Rammurti Kushawaha
Member (Judicial)



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

IA (Comp. Act)/3/GB/2025

In

CP/3/GB/2025

An application under Rule 11 of the National Company Law Tribunal Rules, 2016 and in the matter of Sections 241-242 read with Section 59 of the Companies Act, 2013.

In the matter of:

Biman Debnath, Practicing Company Secretary, having its registered office at Flat No.402, Block C, Prakash Choudhary, Housing Complex, Tarun Nagar, Kamrup Metro, Guwahati, Assam- 781005

...Applicant

-Versus-

1. Abhishek Goenka, s/o Late Sh. Vijay Kumar Goenka, R/o C-14, Kendriya Vihar, Sector-51, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301.

.....Respondent No. 1

2. Geetanjali Goenka, w/o Sh. Abhishek Goenka, R/o C-14, Kendriya Vihar, Sector-S1, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301.

.....Respondent No. 2

-And-

In the matter of:

Abhishek Goenka, S/o Late Sh. Vijay Kumar Goenka, Rio C-14, Kendriya Vihar, Sector 51, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301

...Petitioner No.1

Geetanjali Goenka, W/o Sh. Abhishek Goenka, Rio C-14, Kendriya Vihar, Sector-51, Noida, Gautam Buddha Nagar, Uttar Pradesh-201301

...Petitioner No.2

-Versus-

Goenka Woolen Mills Limited, having its registered office at Rani Bazar Building, Fancy Bazar, Guwahati, Assam- 781001

...Respondent No.1



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

Vineet Kumar Goenka, S/o Late Sh. Vijay Kumar Goenka, Rio Rani Bazar Building, Fancy Bazar, Guwahati, Assam-781001

...Respondent No.2

Sangita Goenka, W/o Sh. Vineet Kumar Goenka, Rio Rani Bazar Building, Fancy Bazar, Guwahati, Assam-781001

...Respondent No.3

Banita Tumungpi (Director), D/o Mr. Dhireswar Tumungpi, Rio House No. 13, NizaraPath, Kahilipara Road, Kahilipara, Kamrup Metro, Guwahati-781019

...Respondent No.4

Vidhi Goenka, D/o Sh. Vineet Kumar Goenka, Rio Rani Bazar Building, Fancy Bazar, Guwahati, Assam- 781001

...Respondent No.5

Vikas Agarwal, Proprietors of M/s Vikash Agarwal & Co., Chartered Accountants, having its registered office at Ground Floor, G.K. Tower, A.T. Road, Opp. Jajodia Engineering, Bharlumukh, Guwahati, Assam—781009

...Respondent No.6

Deepak Patwary, Partner of M/s D. Patwary & Co., Chartered Accountants, having its registered office at 1st Floor, Master Enclave, Christian Basti, Udayachal Path, Behind Petrol Pump, Guwahati, Assam- 781005

...Respondent No.7

Biman Debnath, Practicing Company Secretary, having its registered office at Flat No.402, Block C, Prakash Choudhary, Hou Complex, Tarun Nagar, Kamrup Metro, Guwahati, Assam-781005

...Respondent No.8

Registrar of Companies, Shillong, having its registered office at 1st Floor, BSNL Bhawan, Pan Bazar, Guwahati, Assam- 781001

...Respondent No.9



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

Coram:

Shri Rammurti Kushawaha : Member (Judicial)
Shri Yogendra Kumar Singh : Member (Technical)

Appearances (through video conferencing/Physically)

For Petitioner : Mr. R. Wadhwa (Adv.), Mr. A. Goel, Adv.
For Respondent : Mr. P.P. Bishwal, Adv R- 1, 2, 3 & 5
: Ms. M. Dkhar, Adv. R-4
: Mr. K. B. Bagadia, CS R-6
: Mr. A.K. Dubey, Adv. CS R-7
: Mr. B. Debnath, CS R-8
: Mr. A. K. Sethi, ROC, NER R-9

Order pronounced on: 01.06.2026

Judgement

1. The present Interlocutory Application has been filed by Biman Debnath (“Applicant”), Practicing Company Secretary, who is the Respondent No. 8 in the main Company Petition and carrying on business from Flat No.402, Block C, Prakash Choudhary, Housing Complex, Tarun Nagar, Kamrup Metro, Guwahati, Assam- 781005 before this Tribunal under Rules 11 of the NCLT Rules, 2016 in the matter of Section 241 and 242 read with Section 59 of the Companies Act, 2013, seeking the following reliefs:
 - a) *Pass an order to delete the name of Applicant (Respondent no. 8 in Company Petition) from Company Petition being C. P. No. 3/GB/2025 from array of parties.*
 - b) *Pass an order to dispense with of appearance for further hearing until further orders.*
 - c) *The cost incurred for filing this application and connected matters may be imposed on the Petitioner for wrongful inclusion of the Respondent in the present Company Petition.*



NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI

IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025

-
- d) Ad-interim orders in terms of prayers above.*
- e) Such further orders or directions be passed as this Hon'ble Tribunal may deem fit and proper.*
2. The relevant submissions of the Applicant made *vide* this Application is extracted hereunder:
- 2.1. The petitioners (in the main Company Petition) filed Company Petition No. 3/GB/2025 under Sections 241 and 242 read with Section 59 of the Companies Act, 2013 against the Applicant. The Tribunal heard this matter on 24th March 2025 and was pleased to pass an interim order on the same date to maintain status quo till the next hearing date. The aforesaid order dated 24th March 2025 is enclosed and marked as **Annexure “A-1”** to the petition.
- 2.2. The Applicant submitted that he is a practicing Company Secretary appointed by Goenka Woolen Mills Limited (“Respondent No. 1”) to help in filing various forms and returns with the Registrar of Companies, required under various the provisions of the Companies Act, 2013.
- 2.3. The Applicant was not involved in the day to day affairs of the Respondent No. 1 Company as he was not involved in any other capacity or duties related to the Company's management or corporate governance
- 2.4. The Petitioner (in the main Company Petition) had overlooked in their approach by treating the Applicant, a practicing Company Secretary, in the same bracket with the directors and employees of the Company as he is not an Officer of the Company.
- 2.5. The Petitioner (in the main Company Petition) did not disclose any cause of action against the Applicant. No specific allegations or averments were made against the Applicant in the petition. There is no evidence of any wrong done by the applicant.
- 2.6. Adding the Applicant's name in the array of parties in the petition is not maintainable as a petition under Section 241 and 242 of the Companies Act, 2013 cannot be filed against the Practicing Professional who is engaged only for the purpose of filing of forms and returns with the Registrar of Companies and is no way involved in the day-to-day management of the Company.



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

-
- 2.7. No fruitful purpose would be served if the applicant remains undeleted in the array of parties.
- 2.8. The Applicant will face grave loss, harm and damage and suffer irreparable loss, injury and prejudice unless orders as prayed for are passed and also stated that there is extreme urgency in the matter to pass necessary order as prayed for.
3. The Respondents (Petitioners in the main Company Petition) *vide* their reply have contended that:
- 3.1. That at the outset, it is respectfully submitted that the present Application, preferred under Rule 11 of the National Company Law Tribunal, 2016 by the Applicant, being Respondent No. 8 in the main petition titled *Abhishek Goenka & Ors. versus Goenka Woolen Mills Limited & Ors.* in CP/3/GB/2025, seeking deletion of his name from the array of parties, is wholly misconceived, devoid of merit, and not maintainable in law. The Application is founded upon conjectures and surmises and contains vague and unsubstantiated averments. Save and except what is a matter of record, the Petitioners deny and dispute each and every allegation, averment, and contention made therein, save those specifically admitted herein.
- 3.2. The Petitioners, at the outset, raise a preliminary objection to the maintainability of the present application and stated that the Applicant, being a practicing Company Secretary who ensures compliance with the applicable legal provisions and is responsible for certifying the documents of Respondent No. 1 Company, shall liable for any consequences arising from non-compliance.
- 3.3. The Petitioners have not levelled personal allegations against the Applicant in his individual capacity and simply impleaded him due to his active role as the Practicing Company Secretary responsible for certifying and statutory filings of key forms and resolutions with the Registrar of Companies (ROC), including those that are alleged to be illegal. These include the filing of PAS-3 for illegal rights issue, certification of returns and board resolutions for an illegally constituted Board, non-compliance with dematerialization requirements, and overlooking or aiding procedural lapses in form compliance.



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

-
- 3.4. Records have revealed the Applicant played a direct and enabling role in validating and regularizing several corporate filings and actions which are now impugned in the proceedings of the main Company Petition. These include the filing of Form PAS-3 for illegal allotment of shares purportedly through the Rights Issue dated 25.02.2025, certifications in relation to Board meetings allegedly convened without a valid quorum and with disqualified directors on the Board, and other statutory filings that have facilitated the illegal transfer and transmission of shares and dilution of minority shareholders' rights. The Applicant must be directed to submit the proof of documents collected by him required for pre-certification as it has been found that the aforementioned Board meetings had never occurred in the first place. The Applicant, being a Practicing Company Secretary holding a valid Certificate of Practice issued by the Institute of Company Secretaries of India (ICSI), is bound by the provisions of the Company Secretaries Act, 1980 and the Code of Conduct prescribed under the Company Secretaries Regulations, 1982, which mandate due diligence, integrity, independence, and prohibit certification of false or misleading statutory filings. In the present case, the Applicant's certifications and submissions have enabled corporate actions that are now alleged to be violative of Sections 29, 42, 62, 92, 134, 149(1)(a), 173 & 174 of the Companies Act, 2013, and the relevant rules made thereunder, among others. He has breached both the legal and ethical standards expected from his profession by providing certifications that effectively legitimized the decisions of an illegally constituted Board and overlooked critical statutory non-compliances such as the absence of dematerialization. Due to his active involvement in the matter, deleting his name as a party in the main Company Petition would be premature and contrary to the interest of justice.
- 3.5. The Petitioners have raised grave and specific allegations that the Applicant has been involved in falsification of records, statutory violations, procedural irregularities, and suppression of minority shareholder rights, many of which have been facilitated or directly enabled through statutory filings attested, prepared, or submitted by him in



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

his professional capacity as a Practicing Company Secretary. These filings, knowingly made despite obvious irregularities, include but are not limited to:

- i. The filing of Form PAS-3 dated 25.02.2025 for the allotment of 3,35,419 equity shares under the impugned Rights Issue despite the fact that the Board of Directors was illegally constituted at the time. The Board Report through E-form AOC-4, and the E-form MGT-7 which was cross-certified by the Applicant reveal Banita Tumungpi (Respondent No. 4) had to vacate her office after being disqualified under Section 167(l)(b) of the Companies Act, 2013 due to her failure to attend any Board meeting for a continuous period of twelve months during the FY 2022-23. This left the Respondent No. 1 Company with only one valid director, Respondent No. 2, making the Board incompetent to act under law, particularly in matters requiring Board approval under Sections 179 and 62 of the Companies Act, 2013. Duly signed by Respondent No. 2 & 3, the Board Report, and the E-form MGT-7 for the FY 2022-23 are attached and marked as Annexure "A-1" to the reply.
- ii. Certification of Board Resolutions and return filings, including the appointment of Mr. Divyansh Goenka as Additional Director on 06.03.2025, post the Hon'ble Tribunal's interim order dated 24.03.2025 to maintain status quo, thereby violating judicial direction.
- iii. The Applicant certified the unlawful issuance of shares by the Company by affixing his DSC on the E-Form PAS-3 and filing it, thereby violating the provisions of Section 29 of the Companies Act, 2013, read with Rule 9A of the Companies (Prospectus and Allotment of Securities) Rules, 2014. These provisions mandate every unlisted public company making any offer for issuance of securities to ensure the entire holding of securities by its promoters, directors, and key managerial personnel is dematerialized, prior to making such an offer. But the Company proceeded to issue and allot securities despite the fact that the shares held by the Petitioners, who are the promoters of the Company, remain in physical form. As per the Declarations under E-form PAS3 and MGT7, the certifying professional can



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

also be held liable under sections 447 and 448 of the Companies Act for furnishing false statements and committing fraud. E-form PAS-3, MGT-7 & E-form AOC-4 are attached and marked as Annexure “A-2” to the reply.

- iv. The Applicant attested the forms MGT-7 and AOC-4 for FY 2020-21, 2021-22, 2022-23, and 2023-24, without verifying compliance of applicable legal provisions. Most notably, he failed to object and report the illegal transmission of shares on December 30, 2021, and the transfer of shares on February 23, 2023, both of which contravened Rule 9A of the Companies (Prospectus and Allotment of Securities) Rules, 2014 as the shares were not dematerialized prior to the offer.
- v. Failure to annex Form AOC-2 to the Board's Report disclosing related party loans, particularly a substantial loan taken from Sangita Goenka (Respondent No.3), thereby violating Section 134(3)(h) of the Companies Act, 2013. Petitioners alleged suppression of critical information, including the appointment of disqualified directors thereby resulting in material misrepresentation of the Company's affairs. The Board's Report had no Form AOC-2 annexed, and was attached to Form AOC-4 and certified by the Applicant, as attached and marked as Annexure “A-3” to the reply.

The Applicant legitimized decisions of an unlawfully functioning Board that diluted the Petitioner's shareholding. His continued professional engagement, without due diligence or objection, reflects an abdication of statutory duty under the Company Secretaries Act, 1980, and Companies Act, 2013 alongwith a breach of ethical standards under the ICSI Code of Conduct. His actions are directly linked to the acts of oppression and mismanagement complained of in the main Company Petition and warrant scrutiny rather than deletion from the proceedings. The respondent also stated that Applicant cannot be treated as a neutral third party or mere form-filler.

- 3.6. This Application is a failed attempt to mischaracterize the Petitioner's position. The Petitioners had never alleged that the Applicant was involved in the day-to-day management or control of Respondent No. 1 Company, but have only impleaded him



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

due to his instrumental role in giving effect to, and regularizing, several acts and filings that are central to the allegations of oppression and mismanagement. His professional submissions and certifications have lent procedural legitimacy to decisions taken by an illegally constituted Board, facilitated non-compliant share allotments, and masked statutory violations, all of which have aggrieved the Petitioners by directly impacting their rights. His continued presence before the Tribunal is necessary as he is in possession of all relevant records, resolutions, and filings undertaken at the behest of the Respondent Company. His testimony and disclosure is necessary to ascertain the full extent of procedural impropriety and compliance failures.

- 3.7. Removal of the Applicant's name from the main Petition would seriously prejudice the discovery of material facts and obstruct the effective adjudication of the issues raised. His role as the certifying professional in relation to the impugned Rights Issue, appointments made by an illegally constituted Board, and compliance certifications amidst statutory violations renders him a proper and necessary party to the present proceedings. His continued presence is essential, not as a person accused of managerial wrongdoing, but as a professional who can assist this Tribunal in understanding the chain of events, the filings made, and the basis on which such filings were certified. Being in possession of all critical documents and records that were either collected, verified, or relied upon by him while making statutory submissions, his participation in the proceedings would ensure transparency and accountability as it would allow him to clarify the true factual position by placing all relevant documents on record.
- 3.8. That the Petitioners reserve their right to examine and, if necessary, cross-examine the Applicant during the course of the proceedings to ascertain the nature and legality of the filings and certifications undertaken by him, particularly in view of the allegations that such acts were carried out in collusion with Respondent Nos. 2 and 3 in furtherance of the impugned acts of oppression and mismanagement.
- 3.9. The active and influential role played by the Applicant makes the plea for costs against the Petitioners is wholly without merit.



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

-
- 3.10. Being a professional whose actions and certifications have directly and materially impacted the rights of the shareholders, it would be inappropriate and inequitable to remove the Applicant from the array of parties.
- 3.11. With reference to paras 1, 2, & 3: It was submitted it need no comment as it is a matter of record.
- 3.12. With reference to para 4: The Petitioners submit that the Applicant failed to discharge his professional duty as the Company Secretary, as he was responsible to exercise due diligence and professional vigilance while certifying any forms with the Registrar of Companies (RoC) and to ensure legal compliance prior to certification. His certifications and filings have facilitated corporate actions which are now violative of Sections 29, 42, 62, 92, 134, 149(1)(a), 173, and 174 of the Companies Act, 2013 along with the relevant rules framed thereunder. These violations have been detailed in the preliminary submissions made hereinabove.
- 3.13. With reference to para 5 & 8: The Petitioners categorically submit that they never alleged the Applicant is involved in the day-to-day management or control of Respondent No. 1 Company. Rather they have impleaded him in the Petition for being instrumental in giving effect to, and regularizing, several acts and filings that are central to the allegations of oppression and mismanagement under Sections 241 and 242 of the Companies Act, 2013. His acts in the capacity of a professional conferred procedural legitimacy to the decisions taken by an illegally constituted Board, facilitated non-compliant share allotments, and masked statutory violations, forming the core of their grievance in the original Petition for directly impacting their rights.
- 3.14. With reference to para 6: The Petitioners submit that the Applicant was never alleged to be or treated at par with the officers or employees of the Company in their main Petition. Accordingly, such allegations are wholly misconceived and are specifically and unequivocally denied by the Petitioners.
- 3.15. With reference to para 7: It is denied that no cause of action or specific allegations exist against the Applicant. The main Petition contains specific averments relating to



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

falsification of records, statutory violations, procedural irregularities, and suppression of minority shareholder rights, which were allegedly facilitated through filings and certifications attested, prepared, or submitted by the Applicant in his capacity as a Practising Company Secretary. The particulars thereof have already been detailed in the preliminary submissions hereinabove.

3.16. With reference to para 9 to 12: The Petitioners strongly oppose this Application and submit it is devoid of merit and constitutes a gross abuse of the process of this Tribunal. They submit the Applicant was bound to exercise professional diligence and vigilance as per his statutory duty as a Practising Company Secretary while certifying any forms. Any negligence while discharging this duty would undermine the integrity of the statutory forms and consequently amount to a serious violation of corporate governance norms, eroding the confidence of stakeholders and regulatory authorities in the functioning of the Company.

3.17. The Petitioners pray for this Tribunal to dismiss this Application, to direct the Applicant to file a detailed response to the main petition explaining his role in all filings made after 01.01.2022, and to pass any such orders that may be deemed just and proper.

4. The Applicant responded to the reply vide their rejoinder and have made the following relevant submissions:

4.1. At the outset, the Applicant denies all allegations and averments made by the Respondents in their Reply to the extent inconsistent with the present Application and reiterates that he acted solely in his professional capacity as a Practising Company Secretary, without holding any managerial, controlling, or financial interest in Respondent No. 1 Company.

4.2. With reply to para 5 of the reply: The Applicant submits he had no means or authority to independently verify the internal affairs or corporate and strategic decisions of the Company as all statutory form certifications he undertook, including PAS-3, MGT-7 and AOC-4, was based on documents, records, resolutions, and other information provided by authorized representatives of the Company.



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

-
- 4.3. With reply to para 6: The Applicant completely denies the allegation that he played a direct and enabling role validating and regularizing several corporate filings and actions. The Applicant has neither been impleaded against any specific relief in the main Petition nor has any independent cause of action been disclosed against him. His engagement was purely professional and procedural in nature and cannot be construed as participation in the acts alleged in the main Petition.
- 4.4. The Applicant reiterates he had certified all statutory forms based on information and documents provided by the management of the Company as applicable laws including Companies Act, 2013 and he had only done so after the directors of the Company certified it beforehand.
- 4.5. The Applicant respectfully submits that he has at all times acted with due diligence and in accordance with the applicable professional standards while rendering services in his capacity as a Practicing Company Secretary. The scope of his engagement was confined to certification of statutory forms based on records made available to him, and he was neither required nor empowered to independently investigate the internal affairs or decision-making of the Company. Accordingly, certifications issued in good faith in the ordinary course of professional duties cannot be construed as participation in the alleged statutory violations. The Applicant had strictly acted within the bounds of his professional code with no intention to mislead or suppress material facts.
- 4.6. With reply to para 7: The Applicant submits that allegations of him “enabling” or “facilitating” certain corporate actions are vague and unsupported by any evidence. Mere certification of forms cannot be equated with consent or validation of alleged acts of oppression and mismanagement, especially when he was not involved in any key managerial roles impacting the decision-making process or in the constitution and functioning of the Board of Directors.
- 4.7. The Applicant further submits that unless the law explicitly mandates it, the general professional obligations of a Company Secretary do not extend to investigating the correctness of Board Meetings, and director disqualifications due to operation of law. This is again reiterated in response to para 7(i) to state Section 167(1)(b) of the



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

Companies Act, 2013 does not mandate him to verify the constitution of the Board and aforementioned information while certifying form PAS-3.

- 4.8. The Applicant rebutted the Respondent's allegations of procedural impropriety with reference to extracts of certified forms. He stated the forms cited contained statutory declarations by the officers of the Company. He submits that his role was limited to ensuring that attachments appear complete and duly signed *prima facie* in compliance with the applicable law and to not adjudicate on the substance of internal matters of the Company.
- 4.9. With reference to Section 167(1)(b), Section 29, Rule 9A and other provisions: The Applicant submits that unless there is proof of him having prior knowledge of the alleged violations or acting in collusion with the management, it does not translate to his culpability based on unsubstantiated allegations.
- 4.10. With reply to para 7(ii): The Applicant denies allegations of disregarding judicial directions as per the status quo order dated 24.03.2025 and submits the appointment of additional director Divyansh Goenka was lawful as it happened before the order on 06.03.2025.
- 4.11. With reply to para 7(iii): The Applicant submits that it was not the contention of the practicing professional to verify during certification of PAS-3 whether the promoters, directors, and key managerial personnel of the Company have dematerialized their existing shares or not but rather the responsibility of the Company itself. He further submits the Company had already conducted a Board Meeting to make a right issue of shares and this filing of Form PAS-3 was merely a procedural work to give effect to the right issue under the Ministry of Corporate Affairs.
- 4.12. With reply to para 7(iv): The Applicant reiterates that he relied upon the records and information submitted by the Board of Directors of the Company.
- 4.13. With reply to para 8: The Applicant submits that the allegations made by the Respondent were unfounded and misconceived as they brought in new facts in the reply that were not even mentioned in the main petition. He denies the allegation that the mere act of certifying statutory forms in the capacity of a Practicing Company



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

Secretary, based on documents and representations furnished by the Company would amount to the statutory definition of oppression or mismanagement. The Applicant was never involved in the control and everyday affairs of the Company and had no independent authority to validate or investigate the legality of Board decisions beyond the scope of professional certification.

- 4.14. With reply to para 9, 10 and 12 of the reply: The Applicant submits he was being wrongly treated as if he was personally involved in the Company's affairs while acting strictly in the capacity of a certifying professional. Mere certification of some statutory filings based on documents provided by the Company does not make him a necessary party under Section 241 and 242 of the Companies Act, 2013. He has no personal interest in the outcome of the dispute and is not accused of gaining anything from the alleged acts. He submits keeping him as a party to the case when only to act as a possible source of evidence when no relief is claimed against him would be unfair, unnecessary, and harmful to his professional reputation. He offers to provide any clarification or documents as per the requirement of the Tribunal even if his name is struck off as a party to the case.
- 4.15. With reply to para 11: The Applicant submits that the plea for costs is justified as he has been impleaded for no reason without any specific relief claimed against him. The costs are warranted to prevent misuse of the process of law and the unwarranted harassment of professionals as these proceedings have caused him undue professional and reputational hardship.
- 4.16. With reply to para 14, 15, 16 and 18: Applicant has already addressed in previous paragraphs.
- 4.17. With reply to para 17: the Applicant submits that the allegations regarding suppression of minority shareholder rights are baseless and unsupported by any material establishing a nexus between the Applicant's professional services and the alleged acts of oppression and mismanagement. The Applicant acted strictly within the scope of his professional responsibilities, and certification of documents in the ordinary course of practice cannot be construed as participation in any wrongdoing.



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

-
- 4.18. The Applicant finds the Respondent's apprehension around the deletion of his name from the petition impeding adjudication to be misplaced. His continued impleadment is unnecessary, disproportionate, and prejudicial as the Tribunal has the power to summon him as a witness under Section 424 of the Companies Act, 2013 read with the Civil Procedure Code, 1908. He also submitted his willingness to cooperate with this Tribunal.
- 4.19. The Applicant prays for this Tribunal to pass an order that deletes his name from the array of parties in the main Company Petition and dispenses with his appearance for further hearing unless ordered, to incur costs on the Respondent for wrongfully including him as a party, to hold him as a non-necessary party to the proceedings due to his limited role as a third-party professional, and grant any other appropriate relief.

Analysis and Findings of the Tribunal

5. We have heard the Applicant and the Learned Counsel appearing for the Respondents (Petitioners in the main Company Petition). We have also perused the pleadings placed on record including the Application, Reply, and Rejoinder filed by the respective parties.
6. The short question that arises for consideration in the present Interlocutory Application is whether the Applicant, namely Biman Debnath, who has been impleaded as Respondent No. 8 in the main Company Petition filed under Sections 241 and 242 read with Section 59 of the Companies Act, 2013, is a necessary or proper party for adjudication of the disputes involved in the main petition.
7. The Applicant has primarily contended that he is merely a Practicing Company Secretary engaged by Respondent No.1 Company for the limited purpose of certification and filing of statutory forms before the Registrar of Companies and that he neither participated in the management nor exercised any control over the affairs of the Company. It is further contended that no substantive relief has been claimed against him in the Company Petition and no independent cause of action has been



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

disclosed against him warranting his impleadment in proceedings under Sections 241 and 242 of the Companies Act, 2013.

8. On the other hand, the Petitioners in the main Company Petition have opposed the present Application on the ground that the Applicant allegedly played an active role in certifying and filing several statutory forms including PAS-3, MGT-7 and AOC-4, which according to them facilitated and regularized acts complained of as oppression and mismanagement. The Petitioners have argued that the Applicant's certifications gave procedural legitimacy to acts allegedly carried out by an illegally constituted Board and, therefore, his presence is necessary for complete adjudication of the disputes involved.
9. Before advertng to the rival contentions, it is necessary to examine the scope and nature of proceedings under Sections 241 and 242 of the Companies Act, 2013. The object of such proceedings is essentially to examine allegations of oppression and mismanagement in the affairs of a company and to grant appropriate reliefs against persons responsible for conducting the affairs of the company in a manner prejudicial to the interests of the company or its shareholders. Ordinarily, the parties against whom such proceedings are maintainable are the Company and those persons who are in management and control of the affairs of the Company or who are directly involved in the acts complained of.
10. From the pleadings placed before this Tribunal, it emerges that the Applicant was admittedly functioning as a Practicing Company Secretary engaged for professional purposes relating to filing and certification of statutory forms. It is not the case of the Petitioners that the Applicant was either a Director, Key Managerial Personnel, shareholder, officer in default, or person exercising control over the affairs of Respondent No.1 Company.
11. Though extensive allegations have been raised by the Petitioners regarding various statutory filings certified by the Applicant, this Tribunal finds that the allegations primarily relate to the professional certification of forms and documents on the basis of records and resolutions provided by the management of the Company. The



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

Petitioners themselves have admitted in their Reply that they are not alleging that the Applicant was involved in the day-to-day management or control of the Company.

12. This Tribunal further notices that no specific substantive relief has been sought against the Applicant in the main Company Petition. The reliefs in the Company Petition are essentially directed against the alleged acts of oppression and mismanagement said to have been committed by the management of the Company. Mere reference to professional certification of statutory filings, without any specific pleading demonstrating collusion, mala fide intent, fraudulent conduct, or direct participation in the management decisions, cannot by itself render a practicing professional a necessary party in proceedings under Sections 241 and 242 of the Companies Act, 2013.
13. The Petitioners have argued that the Applicant facilitated the alleged illegalities by certifying statutory forms and that his presence is necessary for proper adjudication. However, this Tribunal is of the considered view that a distinction must be maintained between persons against whom substantive allegations and reliefs are sought in proceedings under Sections 241 and 242 of the Companies Act, 2013 and professionals rendering services in their professional capacity based on records and documents made available to them.
14. This Tribunal is also mindful of the fact that the Applicant has consistently maintained that he acted strictly in his professional capacity as a Practicing Company Secretary, and that the certifications and filings undertaken by him were based on documents, records, resolutions, and information provided by the management of the Company in the ordinary course of professional engagement. In such circumstances, allegations of facilitation of statutory violations, suppression of minority shareholder rights, or participation in acts of oppression and mismanagement cannot be lightly inferred against a practicing professional merely on the basis of certification of statutory forms. In the absence of any material indicating collusion, connivance, fraudulent intent, personal gain, or direct participation in the alleged acts, such allegations cannot, by themselves, justify impleadment of a practicing professional in proceedings under



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

Sections 241 and 242 of the Companies Act, 2013, lest every professional including Company Secretaries, Chartered Accountants, or Advocates be unnecessarily dragged into shareholder disputes for rendering professional services in the ordinary course of engagement.

15. The allegations raised by the Petitioners against the Applicant are primarily founded on the contention that the Applicant, while certifying statutory forms such as PAS-3, MGT-7 and AOC-4, failed to exercise due diligence and professional vigilance in verifying the legality of the constitution of the Board, validity of Board Meetings and resolutions, compliance with dematerialization requirements under Section 29 read with Rule 9A of the Companies (Prospectus and Allotment of Securities) Rules, 2014, and other statutory compliances of the Company. The Petitioners have further alleged that such certifications facilitated and regularized the impugned acts complained of in the main Company Petition. However, at this stage, this Tribunal is unable to conclude that the aforesaid allegations, in absence of any prima facie material demonstrating active involvement, collusion, or participation of the Applicant in the affairs and management of the Company, establish such a direct nexus with the alleged acts of oppression and mismanagement so as to justify his continued impleadment as a party respondent.
16. This Tribunal also takes note of the allegation raised by the Petitioners that the Applicant had certified filings relating to the appointment of Mr. Divyansh Goenka as Additional Director in violation of the interim status quo order dated 24.03.2025 passed by this Tribunal. However, from the material placed on record and the specific stand taken by the Applicant in the rejoinder, it appears that the appointment of Mr. Divyansh Goenka as Additional Director had taken place on 06.03.2025, which was admittedly prior to the passing of the interim order dated 24.03.2025. In absence of any material demonstrating that the Applicant had undertaken any certification or filing contrary to the said interim order after its passing, this Tribunal concludes that there was no deliberate disregard or violation of the judicial direction on the part of the Applicant.



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

-
17. This Tribunal also finds merit in the submission of the Applicant that even if his evidence, records, or clarification become necessary during the course of adjudication, the Tribunal is adequately empowered under Section 424 of the Companies Act, 2013 read with the applicable procedural provisions to summon the Applicant or direct production of records whenever required. Therefore, his deletion from the array of parties would not prejudice the Petitioners in establishing their case in the main Company Petition.
18. The contention of the Petitioners that the Applicant may subsequently be required for examination or clarification cannot, by itself, be a ground to retain him as a party respondent in the absence of a specific cause of action or substantive relief against him. A person may be a relevant witness or may possess relevant documents without necessarily being a necessary or proper party to the proceedings.
19. This Tribunal is further of the considered view that allegations relating to failure to exercise due diligence, professional negligence, improper certification of statutory forms, or violation of professional obligations by a Practicing Company Secretary fall within the domain of the competent statutory and regulatory authorities under the law. This Tribunal, in exercise of jurisdiction under Sections 241 and 242 of the Companies Act, 2013, is concerned with issues of oppression and mismanagement affecting the rights of stakeholders in the Company.
20. Having regard to the totality of facts and circumstances of the present case, this Tribunal is of the considered opinion that the continued impleadment of the Applicant in the main Company Petition is neither necessary nor proper for effective adjudication of the disputes involved therein.
21. Accordingly, the present Interlocutory Application deserves to be **allowed**.

Order

22. In view of the foregoing discussions and findings, IA(Comp.Act)/3/GB/2025 is allowed in the following terms:
- i. The name of the Applicant, namely Biman Debnath, arrayed as Respondent No. 8 in CP/3/GB/2025, stands deleted from the array of parties.



**NATIONAL COMPANY LAW TRIBUNAL
GUWAHATI BENCH
GUWAHATI**

**IA(Comp.Act)/3/GB/2025
In
CP/3/GB/2025**

-
- ii. The Applicant shall stand exempted from further appearance in the main Company Petition unless specifically directed by this Tribunal.
- iii. It is, however, clarified that this Tribunal shall remain at liberty to summon the Applicant or call for any documents, records, or clarification from him, if required during the course of adjudication of the main Company Petition.
23. With the aforesaid directions the IA(Comp.Act)/3/GB/2025 stands disposed of accordingly.
24. The Registry is directed to send e-mail copies of the order forthwith to all the parties inclusive of the Counsels.
25. Urgent certified copy of this order, if applied for, be issued upon compliance with all requisite formalities.
26. File be consigned to records.

**Sd/-
Yogendra Kumar Singh
Member (Technical)**

**Sd/-
Rammurti Kushawaha
Member (Judicial)**

Signed this on 1st day of June , 2026

Niketa Choudhary (L.R.A)