IN THE NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH, COURT – 1, AHMEDABAD

ITEM No.302
CP/39(AHM)2026

Under Section 424 of CA 2013 r/w Rule 11 of the NCLT Rules, 2016

IN THE MATTER OF:

Satyanand Estate Private Limited ....**Applicant**
V/s
The Registrar of Companies, Gujarat & Ors ....**Respondents**

Order delivered on: 01/09/2026

C O R A M:

MR. SHAMMI KHAN, HON'BLE MEMBER (J)
MR. SANJEEV SHARMA, HON'BLE MEMBER (T)

O R D E R
(Hybrid Mode)

The case is fixed for pronouncement of order. The order is pronounced in the open court, vide separate sheet.

-sd-

SANJEEV SHARMA
MEMBER (TECHNICAL)

-sd-

SHAMMI KHAN
MEMBER (JUDICIAL)

IN THE NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH, COURT -I, AHMEDABAD

C.P. No. 39(AHM) of 2026

<u>Proceedings under Section 424 Co. Act.</u>

IN THE MATTER OF:

Satyanand Estate Private Limited
Registered Office: FF 107, 13 14 Sampatrav Co,
Alkapuri, Vadodara, Gujarat, India - 390007.

… **Petitioner**

VERSUS

1. **Registrar of Companies, Gujarat**
   Having Address at;
   ROC Bhavan, Opp. Rupal Park, Near Ankur Bus Stand,
   Naranpura, Ahmedabad, Gujarat - 380013.

2. **Deepak Assandas Makhija**
   Having Address at; P-16, Sangath Bungalows,
   Sama-Savli Road, Vadodara, Gujarat.

3. **Sunil Assandas Makhija**
   Having Address at; P-16, Sangath Bungalows,
   Sama-Savli Road, Vadodara, Gujarat.

… **Respondents**

<u>Order Pronounced on: 01.09.2026</u>

<u>C O R A M:</u>

SH. SHAMMI KHAN, HON’BLE MEMBER JUDICIAL

SH. SANJEEV SHARMA, HON’BLE MEMBER TECHNICAL

<u>P R E S E N T:</u>

For the Petitioner	: Mr. Saurabh Pandey, Advocate
Respondent No.1/RoC	: Ms. Ishani Pandya, Dy. RoC
for Respondent Nos. 2 & 3	: Mr. Piyush Luktuke, Advocate

O R D E R
(Hybrid Mode)

1. This Company Petition has been filed on 17.06.2026 by the Petitioner under Section 424 of the Companies Act, 2013 read with Rule 11 of the NCLT Rules, 2016, challenging the action of Respondent No. 1 in marking e-Form DIR-12 bearing SRN No. AB2598155 as "Invalid - Not Taken on Record" after removal of Respondent Nos. 2 and 3 as Directors under Section 169 of the Companies Act, 2013. The Petitioner has sought the following reliefs: -

a. *Your Lordship may be pleased to allow the present application.*

b. *Your Lordship may be pleased to quash and set aside the action/decision of the Respondent marking e-Form DIR-12 bearing SRN AB2598155 as 'Invalid Not Taken on Record' and consequently direct the Respondent to take the said filing on record and update its records accordingly.*

c. *Your Lordship may be pleased to direct the Registrar of Companies to remove the names of Deepak Assandas Makhija and Mr. Sunil Assandas Makhija from the list of Directors of Petitioner Company.*

d. *Your Lordship may be pleased to pass such other and further orders as deem fit just and proper in the interest of justice.*

2. The Petitioner has placed the facts through this **Company Petition** in the following manner: -.

2.1 The Petitioner states that Shyamla Fabritech India Limited, holding 1,900 equity shares constituting 19% of its paid-up share capital, submitted a requisition dated 21.11.2024 seeking removal of Mr. Deepak

Assandas Makhija and Mr. Sunil Assandas Makhija as Directors. The requisition is annexed as **Annexure B**.

2.2 The Petitioner states that the requisition and proposed resolutions were forwarded to Respondent Nos. 2 and 3 on 27.11.2024, followed by a Board Meeting convened on 13.12.2024 to consider the requisition and consequential steps under Section 169 of the Companies Act, 2013. The communication and proof of service are annexed as **Annexure C**, and the Board Meeting notice as **Annexure D**.

2.3 The Petitioner further states that on 01.01.2025 it requested Respondent Nos. 2 and 3 to submit their representations/comments concerning their proposed removal. The communication is annexed as **Annexure E**. Thereafter, notice of the Extraordinary General Meeting, together with proof of dispatch/service and attendance record, was issued for the meeting held on 03.01.2025 and is annexed as **Annexure F**.

2.4 The Petitioner states that the Extraordinary General Meeting was held on 03.01.2025 with shareholders representing 100% of the voting share capital and ordinary resolutions were passed for removal of Respondent Nos. 2 and 3 under Section 169 of the Companies Act, 2013. The minutes and resolutions of the meeting are annexed as **Annexure G**.

2.5 Pursuant to the resolutions dated 03.01.2025, the Petitioner filed e-Form DIR-12 bearing SRN No. AB2598155 on 01.02.2025 for recording cessation of

Respondent Nos. 2 and 3 as Directors. The said e-Form and acknowledgement are annexed as **Annexure H**. The Petitioner states that the Registrar of Companies marked the filing as “Invalid - Not Taken on Record”.

2.6 The Petitioner states that the Registrar of Companies recorded that objections had been received from the Directors proposed to be removed and that there appeared to be disputes amongst the management. The Petitioner contends that the Registrar, while processing DIR-12, could not determine inter se disputes or treat objections of the concerned Directors as a ground to refuse the statutory filing.

2.7 The Petitioner relies upon ***Tata Consultancy Services Ltd. v. Cyrus Investments Pvt. Ltd.,*** (2021) 9 SCC 449 and ***Life Insurance Corporation of India v. Escorts Ltd. & Ors.,*** (1986) 1 SCC 264, in support of its submissions concerning the statutory rights of shareholders and corporate management. The Petitioner also relies *upon* ***Excel Wear v. Union of India,*** (1979) 1 SCC 224 and ***Harinagar Sugar Mills Ltd. (Biscuit Division) & Anr. v. State of Maharashtra & Ors.,*** 2025 INSC 801 concerning the right to carry on business and Article 19(1)(g).

2.8 The Petitioner states that Section 169 confers a statutory right upon shareholders to remove a Director by ordinary resolution after compliance with the prescribed procedure and that Respondent Nos. 2 and 3 were given notice and opportunity to make their representations. The Petitioner therefore contends that their subsequent objections before the Registrar could not prevent implementation of the resolutions dated 03.01.2025.

2.9 In view of the above-narrated facts, the Petitioner has sought setting aside of the action of the Registrar of Companies in marking e-Form DIR-12 bearing SRN No. AB2598155 as **"Invalid - Not Taken on Record"**, a direction to take the said filing on record and update the statutory records, removal of the names of Respondent Nos. 2 and 3 from the list of Directors, and such other orders as may be passed in accordance with law.

3. That on issuance of the notice in the Interlocutory Application, the Respondent No.1/RoC has appeared and filed its Report/Reply on 21.07.2026 vide inward diary no. R-472. The contentions of the Respondent No.1/RoC are mentioned hereunder: -

3.1 The Respondent No.1/RoC states that the Reply is filed by the Deputy Registrar of Companies, Gujarat, Dadra & Nagar Haveli, on the basis of records available in its office concerning Satyanand Estate Private Limited, CIN U45201GJ1987PTC009422. The Company was incorporated on 16.02.1987 and its registered office is recorded at FF 107, 13 14 Sampatrav Co, Alkapuri, Vadodara - 390007.

3.2 As per the last MGT-7A filed by the Company, its paid-up share capital is Rs. 1,00,000 divided among Anju

Chaturvedi, Ankur Chaturvedi, Leo Properties Private Limited, Shyamla Febritech India Limited, ARCR & D Center Limited and Shri Narsingh Dev Health Institute Private Limited. The Respondent has enclosed the V3 Master Data of the Company as **Annexure A**.

3.3 The Respondent No.1/RoC states that a complaint dated 11.03.2025 was received from Mr. Sunil Assandas Makhija against Ms. Anju Chaturvedi and Mr. Akhil Chaturvedi alleging non-maintenance of the registered office under Section 12 of the Companies Act, 2013. The complaint also referred to denial of entry to a Board Meeting/EGM venue and a Bailiff Report in Civil Suit No. RCS/346/2024. The complaint and communication dated 08.04.2025 are annexed as **Annexure B**.

3.4 The Respondent states that its office forwarded the complaint to the Company by letter dated 08.04.2025, but the communication was returned by the postal authority with the remark "Left". The Respondent thereafter issued an e-mail dated 28.10.2025 to Mr. Deepak Assandas Makhija and Mr. Sunil Assandas Makhija regarding vacation of office of Director under Section 169 through DIR-12, and received their reply with complaint on 06.11.2025. The relevant correspondence is annexed as **Annexure C**.

3.5 The Respondent No.1/RoC further states that a letter dated 12.11.2025 was issued to the Company forwarding the complaint dated 04.11.2025 received from the Respondent, but the said letter was also returned by the postal authority with the remark “Left”. The letter dated 12.11.2025 and postal record are annexed as **Annexure D**.

3.6 The Respondent No.1/RoC states that three e-Forms DIR-12 were filed for removal of Respondent Nos. 2 and 3, namely SRN AB2598155, SRN AA9114424 and SRN AB8451497, and none of them was taken on record by the RoC on the basis of the complaints and disputed matters placed before it. Copies of the said DIR-12 forms are annexed collectively as **Annexure E**.

3.7 The Respondent No.1/RoC records that SRN AB2598155 was not taken on record after receipt of the reply from the Director proposed to be removed, who strongly objected to his removal and referred to disputes in the management. The subsequent DIR-12 filings, including SRN AB8451497, were also not taken on record pursuant to the objections and material received by the RoC.

3.8 The Respondent further states that, from the records available with its office, the Company appears not to be maintaining its registered office in accordance with Section 12 of the Companies Act, 2013. It states that proceedings under Section 454 of the Companies Act, 2013 are being initiated for the alleged violation of Section 12.

3.9 The Respondent No.1/RoC states that, as per the records available with its office, no prosecution, compounding or 3I matters are pending against the Company. The Reply is based on the official records and is verified by the Deputy Registrar of Companies at Ahmedabad on 17.07.2026. No precedent or judicial decision has been relied upon by the Respondent No.1/RoC in its Reply.

3.10 In view of the above-narrated facts, the **Respondent No.1/RoC** has left the matter to the consideration of this Hon'ble Tribunal and has prayed that such order as may be deemed fit and proper, in accordance with the facts and circumstances of the case, may be passed.

4. The Respondent No.2 & 3 have also appeared and filed their reply on 13.08.2026 vide inward diary no. D-6677 denying various averments made in the Company Petition. The contentions of the Respondent No.2 & 3 are placed through the Reply in the following manner: -

4.1 The Respondent Nos.2 and 3 state that they are the Whole-Time Directors of Satyanand Estate Private Limited and hold no shareholding in the Company. They state that their appointment with effect from 27.07.2018 was pursuant to an understanding with the Chaturvedi Group for undertaking projects through the Company.

4.2 The Respondent Nos.2 and 3 state that pursuant to the said understanding, funds were infused in the Petitioner Company by way of unsecured loans through M/s. Makhija Infrastructure Private Limited. A copy of the Master Data and Development Agreement is annexed as Annexure B and the Financial Statements of the Petitioner Company for 2021 are annexed as Annexure C.

4.3 The Respondent Nos.2 and 3 state that commercial disputes arose between the two groups and that, since they were not shareholders, their rights in the Company were restricted. They contend that the Petitioner thereafter initiated steps to remove them from directorship and thereby affect their rights arising from their investment and the arrangement between the parties.

4.4 The Respondent Nos.2 and 3 state that the Petitioner attempted their removal on three occasions through DIR-12, namely SRN AA9114424 dated 04.07.2024, SRN AB2598155 dated 01.02.2025 and SRN AB8451497 dated 27.10.2025. Copies of their objections to the respective filings are annexed as Annexure D.

4.5 The Respondent Nos.2 and 3 contend that the requisition dated 21.11.2024 submitted by Shyamla Fabritech India Limited was not duly authorised, as the requisition was signed by Mr. Ajay Chaturvedi and the authority to sign it was disputed. They further state that the said company had not filed financial statements or statutory returns since 2019 and question the validity of the Board Meeting said to have authorised the requisition.

4.6 The Respondent Nos.2 and 3 state that although they received intimation and the joining link for the Board Meeting dated 13.12.2024, they were not permitted to participate. They rely upon Rule 3(1)(b) of the Companies (Meetings of Board and its Powers) Rules, 2014 and contend that the electronic recording of the meeting ought to have been preserved by the Company.

4.7 The Respondent Nos.2 and 3 further contend that the notice of the EGM was not issued forthwith after receipt of the requisition as contemplated under Section 169(3) of the Companies Act, 2013. They state that, when they went to the stated venue of the EGM dated 03.01.2025, they were informed that no Company by the name of Satyanand Estate Private Limited existed at that address.

4.8 They further state that the registered office address did not mention the name of the building and that the address found by them was 107, Mangaldeep Complex, Opp. Masonic Hall, BPC Road, Vadodara, which they state was also the address of the Company's statutory auditor. A copy relating to the statutory auditor's address is annexed as Annexure E, electricity details as Annexure F and the Bailiff Report with translated report as Annexure G.

4.9 The Respondent Nos.2 and 3 state that they submitted their objections to the DIR-12 before the Registrar of Companies after receiving an e-mail dated 04.03.2025. A copy of their reply to the Registrar is annexed as

Annexure H. They contend that, upon considering their objections, the Registrar marked the DIR-12 as "Invalid - Not Taken on Record" and subsequently did the same with another DIR-12 filed on the same basis.

4.10 The Respondent Nos.2 and 3 contend that the Registrar is required to examine prima facie legal compliance in respect of DIR-12 filings relating to cessation of Directors under Sections 167 and 169 of the Companies Act, 2013. They rely upon the MCA Help Kit for DIR-12, annexed as Annexure I, and dispute the Petitioner's contention that the Registrar has no role beyond recording the filing.

4.11 They further question the authority of the persons who represented the shareholders at the EGM dated 03.01.2025. They state that the records of Leo Properties Private Limited and Shyamla Fabritech India Limited show no financial filings since 2019, while discrepancies exist in the dates of Board Meetings relied upon by ARCR & D Centre Limited and Shri Narsingh Dev Health Institute Private Limited. The relevant records are annexed as Annexures J, K, L and M.

4.12 The Respondent Nos.2 and 3 therefore contend that the statutory requirements under Section 169 were not complied with in substance, that they were entitled to an opportunity of being heard before the DIR-12 was approved or rejected, and that the Registrar was entitled to consider their objections. They further contend that the present Petition is not maintainable under Section 424 read with Rule 11 and that the appropriate remedy against an administrative decision of the Registrar would lie before the Hon'ble Gujarat High Court under Article 226 of the Constitution of India. No judicial precedent has been relied upon by the Respondent Nos.2 and 3 in their Reply.

4.13 In view of the above-narrated facts, the Respondent Nos.2 and 3 have sought rejection of the reliefs prayed for by the Petitioner under prayers (a), (b) and (c), dismissal of the present Company Petition and award of exemplary costs.

5. The Petitioner has also filed an affidavit in rejoinder to the reply filed by Respondent Nos. 2 and 3, on 19.08.2026 vide Inward No. D-7044, denying the contentions raised by Respondent Nos. 2 and 3 in their Reply. The contents of the Rejoinder are summarised as follows: -

5.1 The Petitioner states that Respondent Nos. 2 and 3 have admitted that they do not hold any equity shares in the Petitioner Company. Their appointment as Directors does not create any right to continue in office contrary to the statutory right of the shareholders under Section 169 of the Companies Act, 2013.

5.2 The Petitioner denies that the alleged Development Agreement, commercial arrangement or infusion of funds by Respondent Nos. 2 and 3 or their associated entity affects the shareholders' statutory right to remove Directors. It states that the alleged contractual and commercial disputes are separate from the issue concerning refusal of DIR-12 by the Registrar of Companies.

5.3 The Petitioner states that Respondent Nos. 2 and 3 had instituted Regular Civil Suit No. 346 of 2024 against the Petitioner Company concerning the alleged Development Agreement. The application for temporary injunction was rejected by the Civil Court by order dated 16.07.2024 and the appeal against the said order was also dismissed; copies of the plaint and orders are annexed as **Annexure RA-1**.

5.4 The Petitioner denies the challenge to the requisition dated 21.11.2024 submitted by Shyamla Fabritech India Limited and states that non-filing of statutory returns by the requisitioning shareholder does not extinguish its corporate existence or voting rights unless it has been struck off under Section 248 of the Companies Act, 2013.

5.5 The Petitioner states that Respondent Nos. 2 and 3 were given notice of the proposed removal, an opportunity to submit their representations and an opportunity to participate in the proceedings. The Petitioner relies upon its communication dated 01.01.2025 and states that the Extraordinary General Meeting held on 03.01.2025 was attended by shareholders representing the entire voting share capital.

5.6 The Petitioner denies the allegations concerning denial of access to the Board Meeting or violation of provisions relating to electronic participation. It states that Respondent Nos. 2 and 3 were afforded opportunity to participate and submit their representations and further states that the video recording of the meeting was placed on record.

5.7 The Petitioner denies the objections concerning the registered office and states that the registered office continued to be recorded with the Registrar of Companies at the address maintained in the statutory records. It submits that allegations regarding electricity consumption, postal endorsements or the address of the office do not invalidate the proceedings conducted under Section 169.

5.8 The Petitioner denies the objections concerning the authority of the representatives of the corporate shareholders and states that all four corporate shareholders were existing entities and were competent to exercise their voting rights at the Extraordinary General Meeting. It further states that disputes concerning internal corporate documents or dates do not empower the Registrar to adjudicate the validity of the resolutions.

5.9 The Petitioner reiterates that the Registrar of Companies has no adjudicatory jurisdiction to determine inter se disputes between shareholders and Directors or to sit in appeal over a resolution passed by shareholders. It states that no competent Court or Tribunal has stayed or set aside the resolutions dated 03.01.2025 and that the existence of objections or management disputes cannot by itself constitute a ground for refusing to take DIR-12 on record.

5.10 In view of the above-narrated facts, the Petitioner has sought that Company Petition be allowed, the action of Respondent No.1 in marking e-Form DIR-12 bearing SRN No. **AB2598155** as **"Invalid - Not Taken on Record"** be set aside, and Respondent No.1 be directed to take the said filing on record and update its statutory records in accordance with the resolutions dated 03.01.2025. The Petitioner has relied upon **Annexure RA-1**.

6. The Petitioner filed Written Submissions along-with judgments on 31.08.2026 through e-mode. The major contentions of the Applicant are as follows: -

6.1 The Petitioner submits that the dispute is limited to Form DIR-12 filed for recording cessation of Respondent Nos. 2 and 3 pursuant to the Ordinary Resolution passed by the shareholders at the EGM dated 03.01.2025. The ROC has not taken the Form on record on the ground of a dispute between the parties.

6.2 It is submitted that the ROC has to examine Form DIR-12 only for compliance with the requirements of the Companies Act and the prescribed particulars. If any defect is found, the ROC may seek rectification, but cannot decide the validity of the underlying corporate decision or the dispute between the parties.

6.3 The Petitioner relies upon *Neeraj Kumarpal Shah v. C2R Projects LLP & Ors.*, MANU/GJ/1990/2017; AIR 2018 Gujarat 80; 2018 (2) GLR 1349, decided on 07.12.2017, wherein the Gujarat High Court held that the ROC performs a ministerial function and cannot adjudicate disputes between parties while examining prescribed forms.

6.4 The Petitioner also relies upon *Geometrix Laser Solutions Private Ltd. v. Registrar of Companies & Ors.*, MANU/TL/1029/2022, decided on 16.06.2022, wherein the Telangana High Court held that pendency of disputes cannot by itself justify withholding DIR-12 and directed the ROC to process the Form if it complies with law.

6.5 It is submitted that in the case of *Neeraj Kumarpal Shah*, the Gujarat High Court further held that the ROC cannot examine the merits of a dispute and has to take the prescribed forms on record when the required particulars are furnished. The dispute has to be considered by the forum having jurisdiction.

6.6 The Petitioner submits that Respondent Nos. 2 and 3 do not hold any equity or shareholding in the Company. Their claim is stated to arise from financial transactions, unsecured loans and an alleged expired Development Agreement and does not confer any right to hold office as Directors.

6.7 It is further submitted that Respondent Nos. 2 and 3 have not challenged the Resolution dated 03.01.2025 before any competent Court and no order has been passed staying or setting aside the Resolution. Their objection before the ROC cannot convert the ROC into an adjudicating authority.

6.8 The Petitioner submits that the alleged Development Agreement does not justify withholding Form DIR-12. Respondent Nos. 2 and 3 had filed Regular Civil Suit No. 346 of 2024 and their application for interim injunction was rejected by order dated 16.07.2024; no order restraining the Company or its shareholders from exercising their corporate rights is stated.

6.9 According to the Petitioner, the ROC has not identified any defect, deficiency or non-compliance in Form DIR-12 or the documents filed with it. The only basis for withholding the Form is the dispute raised by Respondent Nos. 2 and 3, which cannot be a ground for refusal to record cessation.

6.10 In view of the above facts, the Petitioner has sought setting aside of the action of the ROC and a direction to process and take on record Form DIR-12 recording cessation of Respondent Nos. 2 and 3, after examining only the prescribed statutory requirements and without adjudicating the disputes between the parties.

7. The Respondent No.2 & 3 also filed Written Submissions along-with judgments on 31.08.2026 through e-mode. The contentions of the Respondent are as follows: -

7.1 The Respondent Nos. 2 & 3 submitted that the Petition seeks to challenge the decision of the Registrar of Companies ("ROC") in relation to e-Form DIR-12 filed for their removal under Section 169 of the Companies Act, 2013. They stated that their removal was effected without holding a Board Meeting and an EGM.

7.2 The Respondent Nos. 2 & 3 stated that they had placed on record the facts relating to their removal and had raised objections before the ROC pursuant to the opportunity of hearing given by email dated 04.03.2025. They relied upon their reply and the documents filed with it.

7.3 The Respondent Nos. 2 & 3 submitted that the ROC had considered their objections and documents and marked e-Form DIR-12 as "Not to be taken on record". They contended that the ROC was required to consider the objections before taking the form on record.

7.4 On Rule 11 of the Companies (Registration Offices and Fees) Rules, 2014, Respondent Nos. 2 & 3 submitted that the provision requires the ROC to verify the supporting documents in cases concerning vacation or removal of directors and to provide an opportunity of hearing where violation of the Act or Rules is found.

7.5 The Respondent Nos. 2 & 3 relied upon *Shumita Kakkar v. Registrar of Companies, Haryana & Ors.*, CWP-11824-2026, decided on 21.04.2026, wherein the Punjab and Haryana High Court held that the ROC is required to act in accordance with Rule 11 before approving or invalidating Form DIR-12 and that the provision operates when DIR-12 is filed.

7.6 They also relied upon *Brijsons Hotel Private Limited & Anr. v. Union of India & Ors.*, WPA 4637 of 2026, decided on 06.05.2026, wherein the Calcutta High Court directed the ROC to consider a complaint concerning alleged wrongful cessation of directorship after giving hearing to the concerned parties; the Court did not decide the merits.

7.7 The Respondent Nos. 2 & 3 submitted that the judgments relied upon by the Petitioner, namely *Geometrix Laser Solutions Pvt. Ltd. v. ROC & Ors.*, W.P. No. 28197 of 2019, *Neeraj Kumarpal Shah v. C2R Projects LLP & Ors.*, and CP No. 16/KOB/2020, were not applicable to the present proceedings as they concerned different facts, an LLP, and proceedings under Sections 241 and 242, respectively.

7.8 In view of the above facts, statutory provisions and judgments, Respondent Nos. 2 & 3 sought dismissal of the Petition, which seeks a direction concerning the ROC's decision on e-Form DIR-12.

8. We have heard the Learned Counsel appearing for the Petitioner, the Learned Deputy Registrar of Companies for Respondent No.1 and the Learned Counsel appearing for Respondent Nos.2 and 3. We have also perused the Company Petition, Reply of Respondent No.1, Reply of Respondent Nos.2 and 3, Rejoinder, Written Submissions, documents placed on record and the judgments relied upon by the parties.

9. The controversy for consideration is limited to the action of Respondent No.1 in marking e-Form DIR-12 bearing SRN No. AB2598155 as “Invalid - Not Taken on Record”, whereby cessation of Respondent Nos.2 and 3 pursuant to the resolutions stated to have been passed at the EGM dated 03.01.2025 was not recorded.

10. Section 169 of the Companies Act, 2013 permits removal of a Director by ordinary resolution, subject to compliance with the requirements relating to special notice and opportunity of being heard. The statutory procedure is intended to ensure that the Director proposed to be removed is afforded an opportunity to make his representation before the resolution is considered.

11. In the present case, the Petitioner has placed on record the requisition dated 21.11.2024, communication dated 27.11.2024, Board Meeting notice dated 13.12.2024, communication dated 01.01.2025, notice of EGM and the minutes and resolutions of the EGM dated 03.01.2025. The Petitioner contends that Respondent Nos.2 and 3 were duly notified and afforded an opportunity to make their representations.

12. Respondent Nos.2 and 3 dispute the validity of the aforesaid process. Their objections relate, inter alia, to the authority of the requisitioning shareholder, conduct of the Board Meeting, their participation therein, notice and conduct of the EGM, authority of representatives of certain shareholders and the registered office of the Company. They also contend that the resolutions dated 03.01.2025 were not validly passed.

13. It is not disputed that Respondent Nos.2 and 3 raised objections before Respondent No.1 and submitted documents in support thereof. Respondent No.1, after considering the objections, did not take the DIR-12 on record. The question before us is whether such action was in accordance with the statutory procedure governing DIR-12.

14. Rule 11 of the Companies (Registration Offices and Fees) Rules, 2014 specifically deals with filing of Form DIR-12 in cases of vacation or removal of Directors. The Rule requires the Registrar, before approving or invalidating the form, to verify the correctness of the contents and adequacy of the supporting documents and, where violation of the Act or Rules is found, to follow the further procedure prescribed therein.

15. Thus, the Registrar is not required to mechanically accept every DIR-12 relating to cessation of a Director. At the same time, the Registrar cannot assume the jurisdiction of a Court or Tribunal to adjudicate complex inter se disputes concerning contractual rights, private arrangements, title, financial claims or the ultimate validity of disputed corporate acts.

16. The judgments relied upon by the Petitioner, including ***Neeraj Kumarpal Shah v. C2R Projects LLP & Ors***., MANU/GJ/1990/2017; AIR 2018 Gujarat 80; (2018) 2 GLR

1349, and ***Geometrix Laser Solutions Private Ltd. v. Registrar of Companies & Ors.***, MANU/TL/1029/2022, emphasise that the Registrar cannot adjudicate disputed civil rights merely while processing statutory filings. The said principle, however, does not dispense with the specific verification contemplated by Rule 11 in cases relating to removal of Directors.

17. On the other hand, the reliance placed by Respondent Nos.2 and 3 upon ***Shumita Kakkar v. Registrar of Companies, Haryana & Ors.***, CWP-11824-2026, decided on 21.04.2026, and ***Brijsons Hotel Private Limited & Anr. v. Union of India & Ors.***, WPA 4637 of 2026, decided on 06.05.2026, supports the proposition that the Registrar is required to deal with objections concerning cessation of directorship in accordance with the procedure prescribed under Rule 11.

18. Therefore, the correct legal position is that the Registrar has to verify the statutory compliance and supporting documents, but cannot decide the underlying inter se disputes between the parties. Any objection is relevant only to the extent it discloses a prima facie violation of the Companies Act or the Rules.

19. In the present case, Respondent No.1 has stated that the DIR-12 was not taken on record after considering the objections and documents submitted by Respondent Nos.2 and 3. However, its Reply does not specifically identify the statutory provision allegedly violated, the particular defect in the DIR-12 or the supporting document found deficient upon verification under Rule 11.

20. Mere existence of disputes between the parties, pendency of civil proceedings, alleged financial transactions, the Development Agreement or objections raised by the Directors cannot, by themselves, constitute sufficient grounds for refusing to process the DIR-12. Such disputes, if otherwise maintainable, are to be adjudicated by the forum having jurisdiction.

21. Similarly, the allegations concerning the registered office and the proceedings stated to have been initiated under Section 454 of the Companies Act, 2013 are separate matters. In the absence of a specific finding establishing their effect upon the validity of the EGM or the DIR-12, those matters cannot, by themselves, justify rejection of the filing.

22. We also find no occasion in the present proceedings to adjudicate upon the validity of the requisition dated 21.11.2024, the Board Meeting dated 13.12.2024, the EGM dated 03.01.2025, the authority of the shareholders or their representatives, the Development Agreement or the alleged financial transactions. Such adjudication would travel beyond the limited statutory function involved in processing DIR-12.

23. The contention of Respondent Nos.2 and 3 that the present Petition is not maintainable merely because the impugned action is administrative in nature also does not require determination in the abstract. The relief before us is confined to examining whether the impugned action, on the facts placed before us, was taken in accordance with the applicable statutory procedure. This order shall not be treated as conferring any general appellate or supervisory jurisdiction upon this Tribunal over the Registrar.

24. On the material before us, we are satisfied that Respondent No.1 was justified in considering the objections placed before it, but the impugned action of marking the DIR-12 as "Invalid - Not Taken on Record" is not supported by any specific finding of statutory non-compliance as required to be undertaken under Rule 11.

25. Consequently, the impugned action of Respondent No.1 in marking e-Form DIR-12 bearing SRN No. AB2598155 as "Invalid - Not Taken on Record" is set aside. Respondent No.1 is directed to reconsider and process the said DIR-12 in accordance with Section 169 of the Companies Act, 2013 and Rule 11 of the Companies (Registration Offices and Fees) Rules, 2014, after undertaking the statutory verification of the form and supporting documents.

26. If, upon such verification, Respondent No.1 finds any specific violation of the Act or the Rules, it shall proceed in accordance with Rule 11, including the procedure prescribed for reference to the concerned Regional Director, wherever applicable. A reasoned decision shall thereafter be taken in accordance with law.

27. It is clarified that this Tribunal has not expressed any opinion on the validity of the resolutions dated 03.01.2025 or on the rival claims concerning the Development

Agreement, financial transactions, authority of shareholders or representatives, registered office or any other inter se dispute between the parties.

28. The prayer of the Petitioner seeking a direct direction to remove the names of Respondent Nos.2 and 3 from the statutory records is, therefore, not granted at this stage. The same shall abide by the decision to be taken by Respondent No.1 upon reconsideration of the DIR-12 in accordance with law.

29. The present order shall not prevent any party from pursuing any remedy otherwise available in law before the competent Court or Tribunal in respect of the underlying disputes or the validity of the corporate resolutions.

30. In view of the above, **C.P. No. 39(AHM) of 2026** is **allowed in part** and **disposed of** in the aforesaid terms. No order as to costs.

-sd-
SANJEEV SHARMA
MEMBER (TECHNICAL)

-sd-
SHAMMI KHAN
MEMBER (JUDICIAL)