

**THE DISCIPLINARY COMMITTEE
THE INSTITUTE OF COMPANY SECRETARIES OF INDIA**

ICSI/ DC: 131/2012

IN THE MATTER OF COMPLAINT OF PROFESSIONAL OR OTHER MISCONDUCT

Date of Decision: 3rd October, 2013

ROC, Goa Daman & Diu

....Complainant

Vs

Shri Shrikant Vishnu Gaonkar

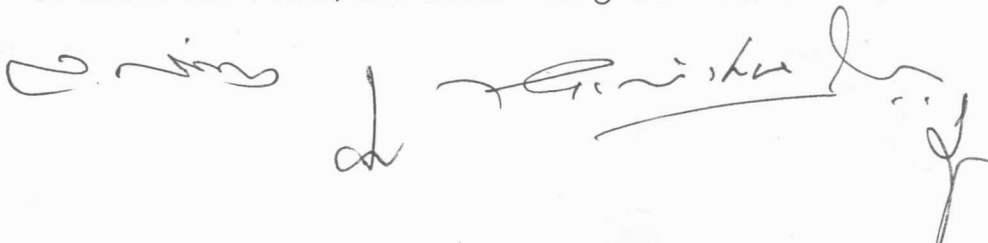
....Respondent

ORDER

1. A complaint dated 28th March, 2012 in Form I was filed under Section 21 of the Company Secretaries Act, 1980 read with sub-rule (1) of Rule 3 of the Company Secretaries (Procedure of Investigations of Professional and other Misconduct and Conduct of Cases) Rules, 2007 (the Rules) by the ROC, Goa Daman & Diu (hereinafter referred to as the 'Complainant') against Shri Shrikant Vishnu Gaonkar, ACS-9440 (hereinafter referred to as the 'Respondent').
2. The Complainant in the complaint had attached extract of the Report of the Inspection carried out under Section 209A of the Companies Act, 1956 in respect of M/s. Cenzer Industries Ltd., along with the copies of the Balance Sheets of the said company.

The relevant extract of the Inspection Report are as under:-

“
(8.3) On the issue of wrong certification of 31 Forms of e-form No. 17 by the Practicing Company Secretary Shri S. V. Gaonkar, though the matter was resolved by the resubmissions of forms by the company by proper certification of date of satisfaction of charge by yet another practicing Professional, and later delay in filing of Form 17s were condoned by the CLB, Mumbai on payment of a fine of about Rs. 4 lacs, the initial wrong certifications were taken up





with the defaulting professional Shri S. V. Goankar by E-mail on 23.9.2011 vide copy enclosed as Annexure VII(3) which was not replied by him. A reminder e-mail was sent on 13.10.11 but there was no response to it also, copy of which is enclosed as Annexure VII(4).

(8.4) The Ministry may consider initiating penal action against the two Statutory Auditors i.e. M/s Bipin Shah & Co (for 2007-08 and 2008-09) and M/s. Jain Anil & Associates (for the year 2009-10) and also Sri. S.V. Gaonkar, Practicing Company Secretary."

"3. Violation of Section 628 committed by the Company Secretary in practice.

It is observed from the various Forms No. 17 and details of bank statement and information provided by the company it is found that the loan has been satisfied much before the date of satisfaction shown in the Form No. 17 which is ranging from three and half years to seven years. The Company Secretary in practice is deliberately found certifying the form with false information. The said certification is provided by the professional for verification of books of accounts and records of the company and declaration in this regard as required to be given in Form No. 17 duly authenticated by the professional in this regard. The company has also confirmed in its reply dated 01/08/2009 that the professional has duly verified the books of accounts and statutory registers. The wrong certification appears to be deliberately and knowingly done to avoid the statutory procedure for seeking condonation of delay from the Hon'ble Company Law Board where the charge satisfaction has not been filed within due time. Further, the condonation of delay is in normal course awarded by Company Law Board with cost and also with filing fee is much more than the normal filing fees which shows the connivance of the practicing

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Company Secretary with company in giving false information in total 32 No. of Forms 17. Thereby the professional is liable for penal action under section 628 of the Act.

In connection to company the practicing Company Secretary is also liable for provision penal provision for negligence in carrying out his duty which requires to be intimated to the Institute of Company Secretaries of India for disciplinary action. "

" 1. Violation of section 138 read with section 628 of the Act.

It is observed from the records of this office that the company has availed 36 limits of various loans which includes fund based and non-fund based from 1994 to 2006 charge documents have been filed by the company at various dates. The satisfaction of charge was filed in Form No. 17. The date of satisfaction has been shown as 11/07/2007, 13/07/2007 and 14/07/2007 in various Forms No. 17 whereas, the bank has confirmed that various charges have been satisfied between 2002 to 2006 and not in the year 2009. The details of the charges satisfied are enclosed for ready reference as Annexure "F").

In view of the above the company was asked to clarify regarding the same and company replied that the charges have been satisfied on the date mentioned in the form. However, the company has subsequently admitted that the charges have been satisfied at the earlier dates. (Letter is enclosed as Annexure "G")

The reply of the company is not found to be satisfactory in view of the clarification and information submitted by the bank. Therefore it is documentarily proved that the company has submitted false information by giving false deceleration willfully and knowingly to avoid the statutory provision of the Companies Act which enable

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the company to seek condonation of delay from Company Law Board and to avoid cost likely to be imposed for the said condonation of delay. Therefore the company and its directors have violated the provisions of section 138 read with Section 628 of the Companies Act, 1956 and are liable to be penal action and fine."

3. Pursuant to sub-rule (3) of Rule 8 of the Rules, a copy of the complaint was sent to the Respondent vide letter dated 2nd April, 2012 calling upon him to submit the written statement. The Respondent submitted the written statement dated 24th April, 2012.
4. The Respondent at the outset denied all the averments made in the complaint and *inter-alia* submitted that he had seen from the MCA portal that the M/s. Cenzer Industries Ltd., was availing Canara Bank facilities with regard to Foreign Letter of Credit (FLC) in order to facilitate business transactions for import of goods, whereby the banker used to certify their credentials and assume the responsibility for payment of dues, if any to the foreign supplier of goods in case of default by the said company. Though the company had not availed monetary facilities against the said FLC's and were making timely payments to the foreign suppliers through their own funds, it had created / registered various charges with the ROC, Goa as desired by the Canara Bank and offered security by way of continuing hypothecation of raw materials, machineries, book debts from time to time and also did equitable mortgage of their immovable property as a measure of security to the banker.
5. The Respondent further stated that he was informed that the said company was also sanctioned OCC facilities by the Canara Bank in respect of which the company after getting approval from the Banker had filed Form 8 creating charges in favour of the said bank. However, it was given to

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understand that the said company had not availed/utilized the said facilities. The OCC facility is generally obtained to meet the unexpected shortfalls and does not necessarily imply that the company has actually availed loan facility. Even though if a charge is created in favour of a bank against the OCC /FLC limits and the company has not actually availed any monetary facility thereof, the question of actual date of payment of charge amount as contemplated in Section 138 of the Companies Act, 1956 does not arise and hence one has to consider the date of satisfaction as the date eventually certified by the Banker.

6. The Respondent further stated that he was informed that almost all the Forms were filed in respect of FLC obtained from the Bankers and no monetary funds were actually received by the company and those nature of facilities extended by the Bankers i.e. FLC /OCC were merely sanctions/guarantees from the Bankers and when no monies are actually payable against such charges registered, the Balance Sheet of the company will not show any amount under Secured Loans in Balance Sheet.
7. The Respondent further stated that after the said company approached the Canara Bank in June, 2009 for sanction of fresh credit facilities of Rs.500 lacs against the existing securities continuously held in possession by the said bank, the Canara Bank Manager approached him with a verbal request to file the required Form 17 for satisfaction of charges and creation of a new charge against the property documents which were in its possession.
8. The Respondent further stated that on the request of Canara Bank, Panaji Goa he also carried out inspection of the register of charges maintained by ROC, Goa and it was found that 32 charges registered in the name of the company were not satisfied and the Bankers did confirm that the charges were not satisfied previously. The banker then asked the company to provide to the Respondent the required forms, documents, information for

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satisfaction of charges registered but not satisfied. The company vide its letter dated 15th July 2009 informed the Respondent in writing that they had earlier created various charges in favour of Canara Bank, which were now satisfied by them and authorized him to certify and file the relevant Form 17 as advised by their banker. The copies of NOC issued by the Banker and the certified copies of the Register of charges maintained by the company which were duly signed by the Managing Director of the company were also furnished to the Respondent in evidence of satisfaction of charges.

9. The Respondent further stated that he had also called for the compliance certificates from the company and verified the said compliance certificates issued by the PCS for the year 2003 to 2008. After going through the compliance certificates, Register of charges maintained by the company, the bankers letters addressed to the ROC, Goa, the index of charges available on MCA portal and the information received from the Bankers as well as the company officials, the Respondent was of the opinion that the charges shown in the index of charges on the MCA portal were pending for satisfaction and accordingly did certify the relevant Form 17 based on the information received and the documents produced by both the borrower and the charge holder and their certified statements as made in the relevant forms.
10. The Respondent further stated that the work of filing Form 17 in respect of said company was assigned to him by the Canara Bank and not by the concerned company. Even the professional fees and expenses in connection with filing of Forms were paid by the Canara Bank and not by the company. The Respondent further stated that he has not certified any such Forms earlier for the said company nor has he given any false information in any Forms filed by him. The Respondent further stated that he has done such assignments earlier for the same bank for different companies and all those Forms were duly approved by the ROC and therefore he had no

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apprehension / reason to disbelieve the authenticity of the satisfaction letters issued by the said bank.

11. The Respondent further denied that the company has ever produced its books of accounts before him for verification and he is not aware on what basis the Complainant has stated that the company has confirmed in its reply dated 01/08/2009 that the professional has duly verified the books of accounts and statutory registers which contention is not true in letter and spirit. It is also pertinent to state here that the Form 8 and 17 designed by the MCA has undergone changes for nearly ten times since its usage / implementation. The Form 17 is drafted and designed by the MCA and there is no scope for making any alteration /changes in the contents of Form 17, even if the certifying professional wish to add/alter/amend/ delete certain portion in the Form. Moreover, soon after realizing the folly, the MCA had removed the unwanted words 'Books of Account' which were then appearing in the Form 17. It is therefore, clear that the 'usage of words' books of account in the relevant Form 17 were unwarranted and hence dispensed with by the MCA.

12. The Respondent further stated as under:

"12) Wrong Certification - I deny that I have any time made any wrong certification deliberately and knowingly as alleged , to avoid the statutory procedure for seeking condonation of delay from the CLB as reported by the learned Complainant. The certification done by me was purely on documents produced and information given by both the company and the charge holder and I believe it to be correct. During the last 12 years I have also carried out such work for many other companies thru same bank as well as some other leading banks and the forms filed were duly approved by the learned Complainant.

D. N. Singh

D. N. Singh



13) Violation of Section 138 read with section 628 of the Act- The learned Shri Sanjay Kumar Gupta, the Complainant has claimed that the date of satisfaction has been shown as 11/07/2007, 13/07/2007 and 14/07/2007 in various Form No. 17, which statement is grossly untrue and the so called annexure "F" and 'G' showing the details of charges satisfied as stated to have been enclosed with the complaint is also untrue, as no such documents are made available to me with the complaint. Further, in the same para, the learned complainant has concluded that the Company has submitted false information giving false declaration willfully and knowingly to avoid the statutory provisions of the Companies Act, which enable the company to seek condonation of delay from the CLB and therefore the company and its directors have violated the provisions of section 138 read with section 628 of the Companies Act, 1956. This very statement of the learned complainant makes it amply clear that if at all any such so called lapse/mistake is committed, then it is by the Company and its directors by giving wrong information to the professional and not by the professional, who has relied upon the information, documents, declarations received from the said company and the banker. Further, the Ministry vide its letter No. 1/82120 II1CL.II dated 10.01.2012, at para 6 has stated that" NO FURTHER ACTION IS NEEDED" for violation of section 138 r.w. Section 128 of the Act.

14) Regarding the allegations made by the learned Complainant that he had taken up the matter of so called wrong certification with the Respondent by email on 23-09-2011 and by a reminder e-mail on 13-10-2011 and that there was no response from the Respondent to said emails, I am to state that I have not received both the aforesaid alleged emails and as 'Such there is no question of offering any reply to his emails. Moreover, the learned

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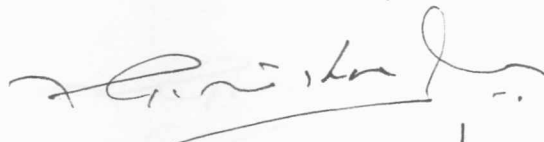
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Complainant is in habit of writing letters frequently to companies, directors and other professionals in case of any doubts or irregularities/mistakes noticed. However, during the past two & half years, he could not address any such letter to me asking for the clarification before the matter was referred to the MCA or the Institute and his action appears to be a personal vendetta, as I did not succumb to his pressure to withdraw the Writ Petition filed against him in the High Court of Mumbai, at Panaji Goa. I am also surprised to note that the learned Complainant has chosen to keep complete secret and silence for nearly more than two and half years after noticing the so called defects and could not thought it proper even to send one letter in writing, which he has been otherwise doing very often. The copies of email referred as enclosed with the complaint are also not so attached with his complaint that was received by me.

15) Regarding the 32 Nos. of form No. 17 certified by me, I am to state that five number of the said Form 17 were approved by the very same Registrar of Companies on the basis of documents verified by him. I am unable to understand if the five forms which he has approved and issued the certificate of satisfaction of charges are in order, how can he claim the other forms which are almost similar in nature were containing the false information. I believe and trust he has approved the said five form no. 17 only after due verification and application of judicious mind. It will be therefore ridiculous to assume that the remaining similar forms contained false information, when both the Company as well as the charge holder Bank had declared that the contents given in the forms and its attachments were correct. So, documents/NOC given by bank was a reliable proof and I believe any professional will accept the said evidence at face value, as has been done by the Complainant


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himself while approving the five Form 17 in the instant case and so many other cases which are in my knowledge."

13. The Respondent further stated that on perusal of the provisions of the Section 138 (1) of the Companies Act, 1956, it is observed that the company needs to give intimation to the ROC about the payment or satisfaction of any charge within 30 days from the date of such payment or satisfaction of charge. From the plain reading of the provisions of Section 138 of the Act, one can easily believe that Form 17 needs to be filed within 30 days either from the date of payment or satisfaction of charge. The Companies Act, 1956 does not define the terms 'date of payment or date of satisfaction'. The intention of the legislature in using the word 'or' in between the date of payment and date of satisfaction therefore appears to be clear and unambiguous. Otherwise there was no need to add the words 'or satisfaction' after the words payment.
14. The Respondent further stated that when both the borrower and the lender in their declarations as furnished in Form 17 have confirmed that the charges were satisfied in full on the dates given in Form 17, there is no reason for him or the ROC to disbelieve it and he believe that the Complainant has also approved the five Form No. 17 in question on the same footing. Moreover, during the last ten years he has been providing the services to various Bankers including the Canara Bank and the ROC, Goa have approved many such Forms filed based on the documents, NOC given by said banks and accordingly, no dues certificate of the banker is always considered/assumed to be a strong /valid reliable proof in case of satisfaction of charge.
15. Pursuant to sub-rule (4) of Rule 8 of the Rules, a copy of the written statement was sent to the Complainant vide letter dated 27th April, 2012 followed by a reminder vide letter dated 23rd May, 2012. The Complainant vide letter dated

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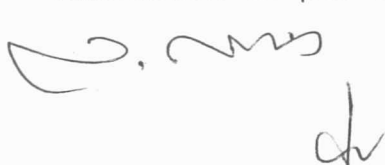
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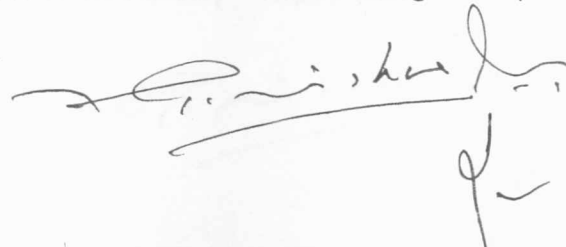
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1st June, 2012 requested for additional time to file the rejoinder which was granted vide letter dated 5th June, 2012. The Complainant filed the rejoinder dated 11th June, 2012.

16. The Complainant in his rejoinder *inter-alia* has stated that after creation of charge by the company if the same is not registered, the Banker being the interested party will seek for registration of the said charge. However, after satisfaction of the same, it is the borrowing company who takes interest in registration of satisfaction of the same. Further, the company stated that all relevant books of accounts and/or statutory registers were verified by the Respondent. The matter of certification by the professional is always pertaining to details furnished in the Form 17. As per the certificate filed in Form 17, the professional certifies that the particulars of the Form have been verified from the books of accounts and records of the company and found them to be true and correct. The contention of the Respondent that the certification was done purely on the documents produced by the company and charge holder, is not tenable in view of the company's reply dated 01-08-2009 that the professional verified all the books of accounts and statutory registers. Before certifying the particulars furnished under Form 17 the professional is required to verify the correctness and completeness of the same from the books of accounts and records of the company and the professional cannot disown the responsibility with regard to the particulars certified by him otherwise the very purpose of certification will be defeated. The wrong certification appears to be deliberately and knowingly done to avoid the statutory procedure for seeking condonation of delay from the CLB where the charge satisfaction has not been filed within the period prescribed under the provisions of the Companies Act, 1956. The Inspecting Officer vide e-mail dated 23-09-2011 addressed to the Respondent had forwarded details of the 31 Nos. of Form 17 showing the SRN, date of original filing, date of satisfaction mentioned at the time of original filing and date of satisfaction as per the resubmitted Form and sought explanation to be







submitted before 30-09-2011 for wrong certification, why the Respondent cannot be held responsible for violation of Section 628 of the Companies Act, 1956. Since no reply was received from the Respondent, another e-mail dated 13-10-2011 was addressed to submit explanation of the Respondent by 17-10-2011 failing which report will be sent to the Ministry. Further, during processing of the 32 Nos. of Form 17 filed by the company when all the dates of filing of the Forms are within a period of one week and the dates of satisfaction of all charges were shown within a period of 4 days in the month of July, 2009, the ROC to verify the genuineness of the information examined the details of the Balance Sheets and found that the particulars furnished in the Form 17 are not tallying with the secured loans details furnished in the Balance Sheet of the company. Resubmission of 31 Nos. of Form 17 by mentioning the revised dates of charge satisfaction manifests that the particulars furnished during original filing of the said Forms is intentional, incorrect and false. Further, charge holder/Banker's letter intimating only no dues on a particular date without specifying the actual date of full payment/satisfaction of the charge, the professional before certifying the particulars furnished in Form 17 is required to verify the actual date of payment/satisfaction from the books of accounts and records of the company. In the light of company's reply that the Respondent verified the relevant books and Registers, the version of the Respondent is not acceptable. The Complainant has further stated that the Respondent having certified the particulars containing the wrong details cannot claim that the particulars furnished is correctly verified. Perusal of the originally filed Form 17 and resubmitted forms through another professional by mentioning the revised dates of satisfaction of charge clearly manifests wrong certification on the part of the Respondent with regard to the particulars in originally filed Form 17.

17. Pursuant to Rule 9 of the Rules, the Director (Discipline) examined the complaint, written statement, rejoinder and other material on record opined that the Respondent is *prima-facie* 'Guilty' of professional misconduct under

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Clause (7) of Part I of the Second Schedule of the Company Secretaries Act, 1980 as the Respondent having certified the particulars containing the wrong details cannot claim that the particulars furnished is correctly verified. Further, resubmitted Forms through another professional by mentioning the revised dates of satisfaction of charge clearly manifests wrong certification on the part of the Respondent with regard to the particulars in originally filed Forms. In the instant case, the company had resubmitted the said forms by another professional and the delay in filing of those forms was condoned by the CLB, Mumbai on payment of a fine of Rs. 4 lacs approx.

18. The Disciplinary Committee on 30th October, 2012 considered the *prima-facie* opinion dated 18th September, 2012 of the Director (Discipline); the material on record and agreed with the *prima-facie* opinion of the Director (Discipline) that the Respondent is 'Guilty' of Professional Misconduct under clause (7) of Part I of the Second Schedule of the Company Secretaries Act, 1980 and decided to proceed further in the matter in accordance with Chapter V of the Company Secretaries (Procedure of Investigations of Professional and other Misconduct and Conduct of Cases) Rules, 2007.
19. Accordingly, a copy of the *prima-facie* opinion of the Director (Discipline) dated 18th September, 2012 was forwarded to the Respondent *vide* letter dated 31st October, 2012 asking him to file the written statement along with supporting documents and list of witnesses, if any to the Disciplinary Directorate with a copy to the Complainant by 14th November, 2012. A copy of the *prima-facie* opinion of the Director (Discipline) was also forwarded to the Complainant *vide* letter dated 31st October, 2012 asking him to file the rejoinder to the written statement along with supporting documents and list of witnesses, if any to the Disciplinary Directorate by 28th November, 2012.

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20. The Respondent *vide* letter dated 10th November, 2012 requested for time up to 30th November, 2012 for submission of the written statement which was accorded *vide* letter dated 16th November, 2012. A copy of the letter was also sent to the Complainant asking him to submit the rejoinder to the written statement latest by 14th December, 2012. A letter dated 26th November, 2012 was sent to the parties informing about the typographical error (*First* schedule in place of *Second* schedule) in the concluding para of the *prima-facie* opinion of the Director (Discipline).
21. The Respondent submitted a letter dated 28th November, 2012 seeking information about certain documents. He further sought time for 21 days stating that he has made application to ROC, Pune seeking certain information under RTI. The Respondent was granted time till 19th December, 2012 *vide* letter dated 1st December, 2012. The Respondent *vide* letter dated 18th December, 2012 submitted the written statement with a copy to the Complainant.
22. The Complainant *vide* letter dated 10th January, 2013 confirmed the receipt of the written statement of the Respondent and also informed that they have sent a letter to the RD, Mumbai seeking direction in the matter of furnishing rejoinder to the written statement and requested to grant three weeks time to take further action in the matter. The Complainant was granted last and final opportunity *vide* letter dated 14th March, 2013 to submit the rejoinder within 7 days of receipt of the letter. The Complainant *vide* letter dated 25th March, 2013 again informed that they have sent the letters to the RD, Mumbai seeking direction in the matter for furnishing the rejoinder and requested to grant four weeks' time in order to enable with regard to further course of action.
23. The Disciplinary Committee on 22nd April, 2013 noted that the Respondent had submitted the written statement to the *prima-facie* opinion of the

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Director (Discipline). However, the Complainant has not submitted the rejoinder at that date. The Committee after considering the material on record; directed to call the parties before the Committee at its next meeting.

24. Accordingly, *vide* letters dated 6th May, 2013 the parties were called upon to appear before the Committee on 4th June, 2013.
25. The Complainant *vide* letter dated 24th May, 2013 submitted the rejoinder to the written statement with a copy to the Respondent. The Respondent *vide* letter dated 28th May, 2013 stated that he had received the rejoinder from the Complainant on 27th May, 2013 and requested 21 days time to peruse /examine the documents.
26. Shri Sanjay Gupta, Deputy Director, MCA (the original Complainant in this matter) appeared before the Disciplinary Committee on 4th June, 2013 and referred that a circular dated 26th December, 1991 issued by the Department of Company Affairs in reference to the decision of CLB in Swaraj Mazda case states that Section 138 of the Companies Act, 1956 refers to the date of payment or satisfaction of the charge and there is no linkage to the date of the Bank's letter. He stated that it is therefore, clarified that satisfaction of charge under Section 138 of the Companies Act, 1956 be filed with the Registrar of Companies within 30 days from the date of payment or satisfaction of the charge.
27. The Disciplinary Committee took note of the reference (*Supra*) made by Mr. Sanjay Gupta; the request of the Respondent for adjournment and decided to adjourn the matter.
28. Accordingly, *vide* letter dated 27th August, 2013 the parties were called upon to appear before the Disciplinary Committee on 3rd October, 2013.

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29. Shri P Sridhar, ROC, Goa, Damon & Diu, representing the Complainant and Mr. Shrikant Vishnu Gaonkar, the Respondent himself appeared before the Committee on 3rd October, 2013.
30. Shri P Sridhar made oral submissions and also filed a copy of the clarification of MCA dated 26th December, 1991 on the satisfaction of charge under section 138 of the Companies Act, 1956.
31. The Respondent submitted that the alleged certification was assigned to him by the Canara Bank, Goa and the fee for the same was paid by the bank itself. He further submitted that he did not file the Forms on behalf of the company. The Respondent detailed about the whole background of the instant case. He produced the bill he had raised on the Bank for search and also for filing forms for satisfaction of charge on behalf of the bank. These documents were also perused by Mr. P Sridhar representing the Complainant.
32. The Committee considered the submissions made by the parties, the material on record. The Committee noted that the foundation of the complaint is that the Respondent had filed the Forms showing later dates as dates of satisfaction than the actual dates only with the view to avoid penalty/compounding fees. Collusion with the company has also been alleged. As it transpired during the meeting, the Respondent did not represent the company in filing the forms and he had actually represented the Bank. Thus, the allegation of collusion with the company to save money is found to be baseless. Further, the company had later compounded the offence by paying compounding fees of Rs. 4 lacs approx and had also filed the forms noting the actual dates of satisfaction by paying appropriate filing fees.


P. Sridhar
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Shrikant Vishnu Gaonkar
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Since the complaint has been founded on wrong premises and since there has been no loss caused to the exchequer, the committee unanimously decided to close the complaint.

Accordingly, the complaint stands disposed-off.


(S Balasubramanian)
Member


(B Narasimhan)
Member


(Gopalakrishna Hegde)
Member


(S N Ananthasubramanian)
Presiding Officer

Date: 18/01/2014
New Delhi

