

**IN THE NATIONAL COMPANY LAW TRIBUNAL
DIVISION BENCH (COURT II)
KOLKATA**

C.P.No.40/KB/2026

An application under Section 97(1) of the Companies Act.,2013
read with Rule 74 of the National Company Law Tribunal Rules,
2016;

In the Matter of:

Mr. RAJESH SONI son of Sri. Om Prakash Soni, aged about 52 years,
residing at Paddapukur Road, VTC, Kolkata-700020, West Bengal, India

...Petitioner

VERUS

1. **DIMPLE EXIM PRIVATE LIMITED** a Company incorporated under the
Companies Act, 1956, and having its Registered Office at 1,
Shakespeare Sarani, 1st Floor, A005, Kolkata-700071, India.

AND

2. The **Registrar of Companies -I**, West Bengal, having office at -
Office of Registrar of Companies, Corporate Bhawan MCA Office
Corporate Bhawan, Plot No IIIIF/16, 4TH. Floor, Action Area III,
Premises No - 050852, Akandakeshari Newtown, Rajarhat, Kolkata -
700135.

...Respondent

Date of Pronouncement: 22.06.2026

Coram:

Shri. Labh Singh, Member (Judicial)

Ms. Rekha Kantilal Shah, Member (Technical)

5. The company has filed the last Balance Sheet for the Financial Year 2023-24 and Annual Return for the Financial Year 2023-24 with the Registrar of Companies, Kolkata, since then, the company did not call the Annual General Meeting from the Financial Year 2024-25. Accordingly, the balance sheet and annual return from the Financial Year 2024-25 have not been filed.
6. The company faces heavy cash crunch due to bad part of export business in the July ,2025 which affect the operation of the Respondent No-1 Company, as a Result many of its employees left the organisation including all the persons from the accounts department. Therefore, the accounts for the financial year- 2024-25 could not be finalized and unable to given to the auditors in time.
7. The Petitioner states that he is a shareholder of the company and is entitled under Section 97 of the Companies Act, 2013, to make an application before this Tribunal for calling of and/or directing the calling of an Annual General Meeting of the company when there is default in holding of an Annual General Meeting under Section 96 of the Companies Act, 2013. Admittedly, the company has defaulted in holding the Annual General Meeting for the financial year 2024-25.
8. The learned Counsel appearing for the Respondent Company has not raised any objection to the prayer of the petitioner.
9. We have heard the learned Authorised Representative appearing for the Petitioner and learned Counsel for the Respondent Company. We are satisfied that the failure of the Respondent Company to hold the Annual General Meeting for the financial year 2024-25 within the stipulated time was not deliberate but

only due to the reasons stated above. Also, there is no objection from any quarter towards extension of time for the purpose of holding Annual General Meeting.

10. We, hereby give the following directions in the exercise of the powers conferred on this Tribunal under section 97 of the Companies Act, 2013:

(a) The Respondent company shall hold a General Meeting within 45 days from the date of this order, to finalize and approve the Annual Return and Financial Statement for the Financial Year- **2024-25** in accordance with the procedure prescribed in the provisions of Companies Act, 2013 and Rules made therein **subject to payment of a fine of Rs.50,000/- (Rupees Fifty Thousand Only) to the Registrar of Companies, West Bengal.** This meeting shall be considered as an Annual General Meeting for the purposes of the Companies Act 2013.

(b) The Respondent Company is directed to give 21 days' clear notice in advance, either in writing or through electronic mode in the manner prescribed every member of the Company, legal representative of any deceased member or the assignee of an insolvent member, the auditors of the Company and every director of the Company in accordance with Section 101 of the Companies Act, 2013, informing therein the place, date, day and the hour of the meeting and shall contain a statement of the business to be transacted at the meeting.

(c) Necessary health protocol and Government Advisory, if any, shall be scrupulously followed.

(d) The Respondent Company is being granted the liberty to approach this Tribunal in case there is any difficulty in holding the Annual General Meeting as directed aforesaid.

11. The Registry is directed to send copies of the Order forthwith to all the parties and their representative for information and for taking necessary steps.
12. The Registry is also directed to send a copy of this Order to the **Registrar of Companies, West Bengal, Kolkata.**
13. Certified Copies of this order may be issued, if applied for, upon compliance of all requisite formalities.
14. The **CP/40(KB)2026** shall stands **disposed of** accordingly

Rekha Kantilal Shah
Member (Technical)

Labh Singh
Member (Judicial)

Order dated on 22nd June, 2026

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