

S.127

Failure to distribute dividend within 30 days

# DIRECTOR



IMPRISONMENT

2 years

and

# FINE

Rs.1000/each day of default.

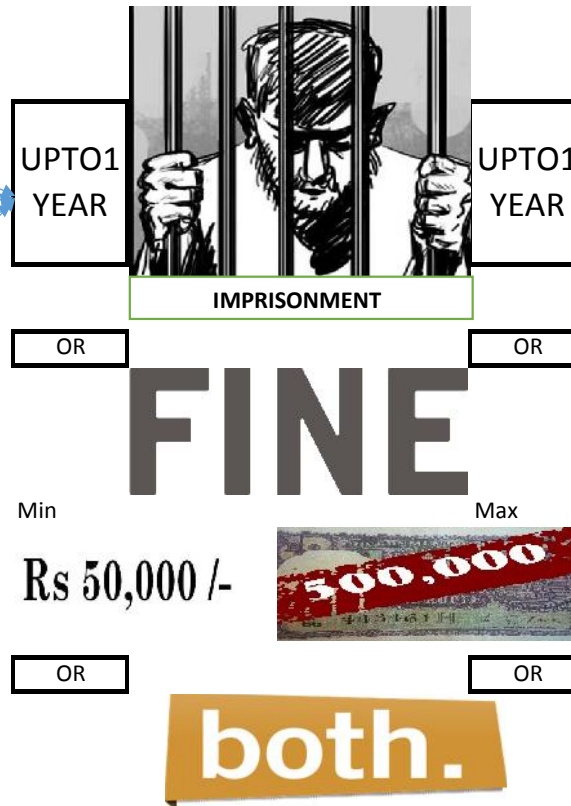


Simple  
Interest

18% per annum for which  
default continues

## S.128(6) Books of account, etc., to be kept by company

Persons Liable for non-compliance

**Managing Director**Whole Time Director  
in charge of finance**CFO**Any other person of a  
company charged by the  
board with such duty

## S.129(7) Financial Statement

Persons Liable for non-compliance

**Managing Director**Whole Time Director  
in charge of finance**CFO**Any other person of a  
company charged by the  
board with such dutyAll the directors, in absence  
of any of the officers  
mentioned above

## CHAPTER-3

## Auditors

### S.140(3) Fine for non-filing

failure to comply section 140(2)

# FINE

TO AUDITOR

Min

Rs 50,000 /-

Max



### 143(15) Reporting of Fraud by an Auditor

Non-compliance

# FINE

MIN

Rs.1 Lakh

MAX

Rs.25 Lakhs

S.147(1) Punishment for contravention of section 139 to 146

In Default

**OFFICERS**



UPTO1  
YEAR

IMPRISONMENT

**FINE**

Min Rs.10000

Max Rs.1 Lakh



**FINE**

Min Rs.25000

Max Rs.500000

S.147(2) Punishment for contravention of section 139+143+144+145  
+ proviso

**AUDITOR**



if 147(2) proviso applies



UPTO1  
YEAR

IMPRISONMENT

**FINE**

Min Rs.1 Lakh

Max Rs.25 Lakhs

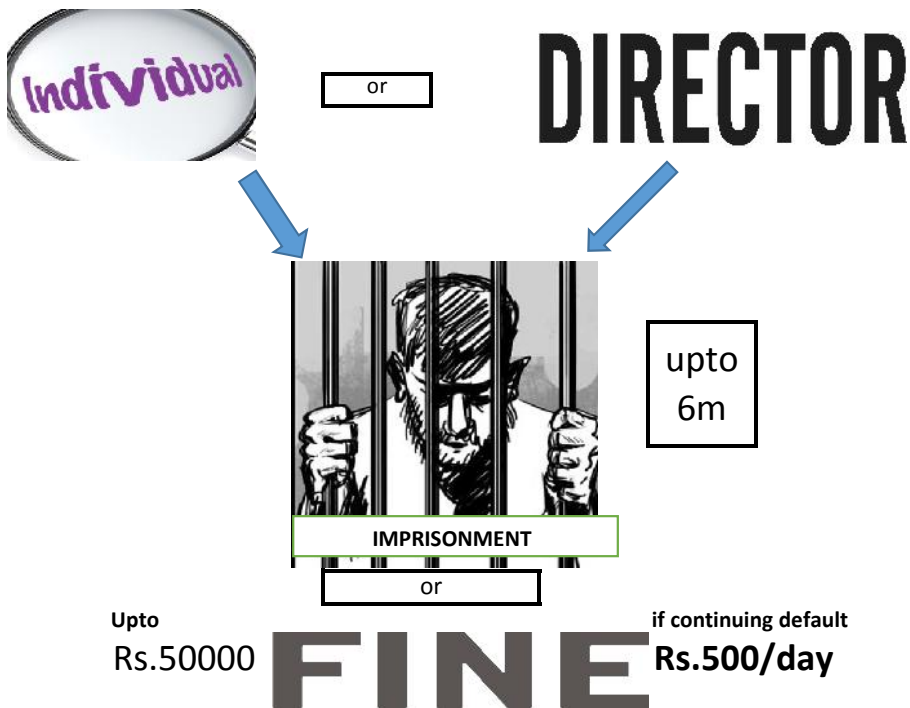
## S.166(7) Duties of director- contravention

**DIRECTOR**  
↓  
**FINE**

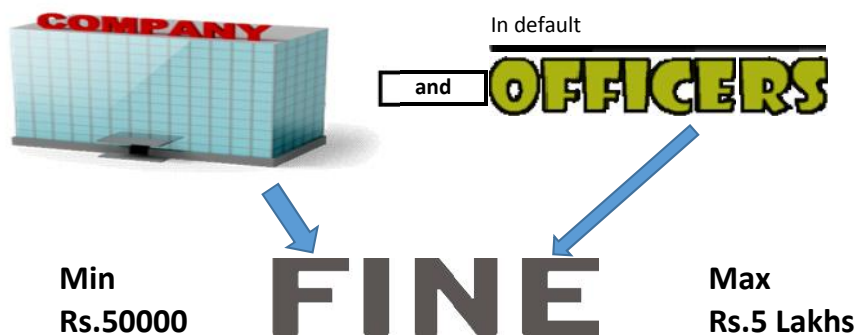
Min Rs.1 Lakh

Max Rs.5 Lakhs

## S.159 Punishment for contravention of sections 152+155+156



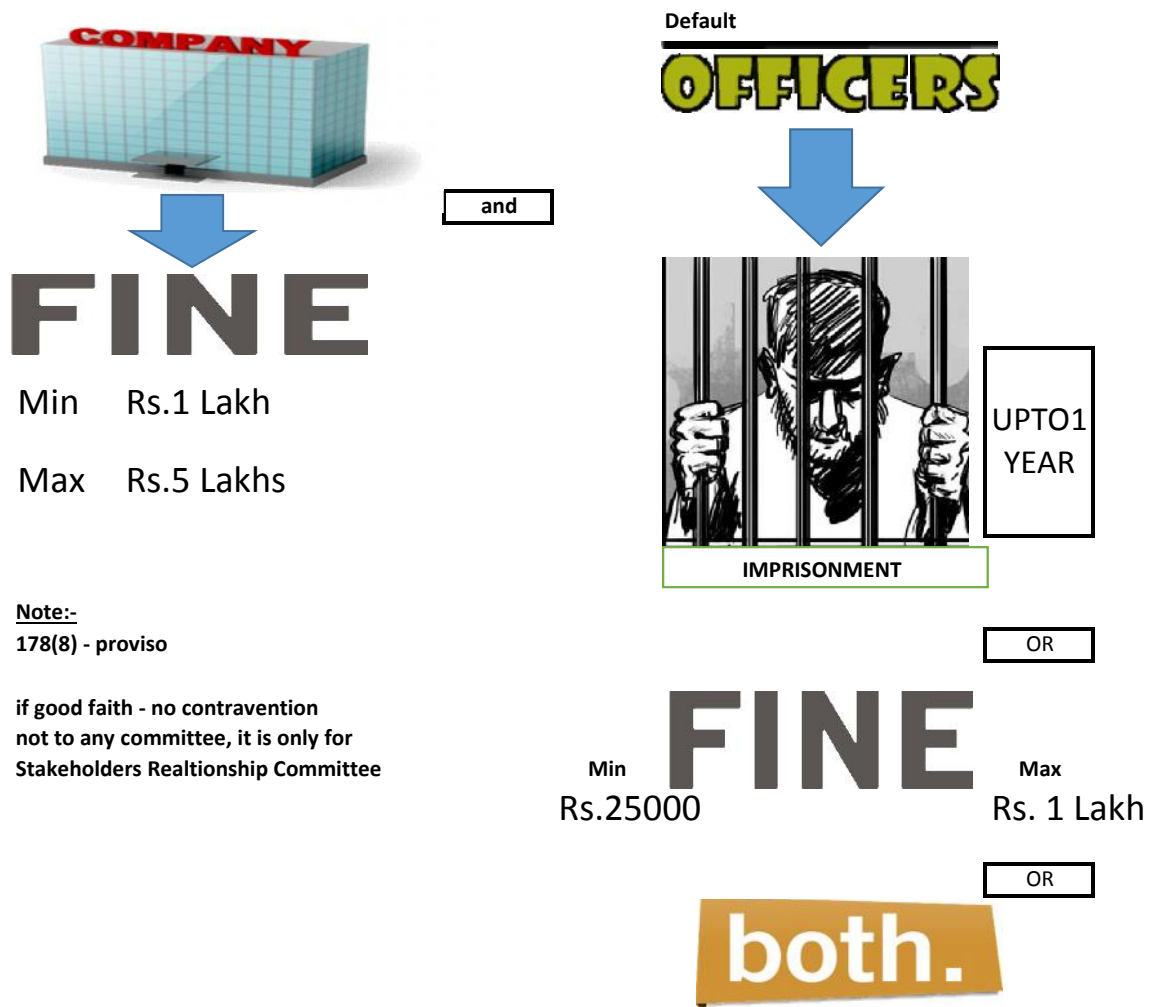
S.172 If company contravenes any of the provisions of this Chapter XI  
i.e sec 149 to 172 for which no specific punishment is provided therein,



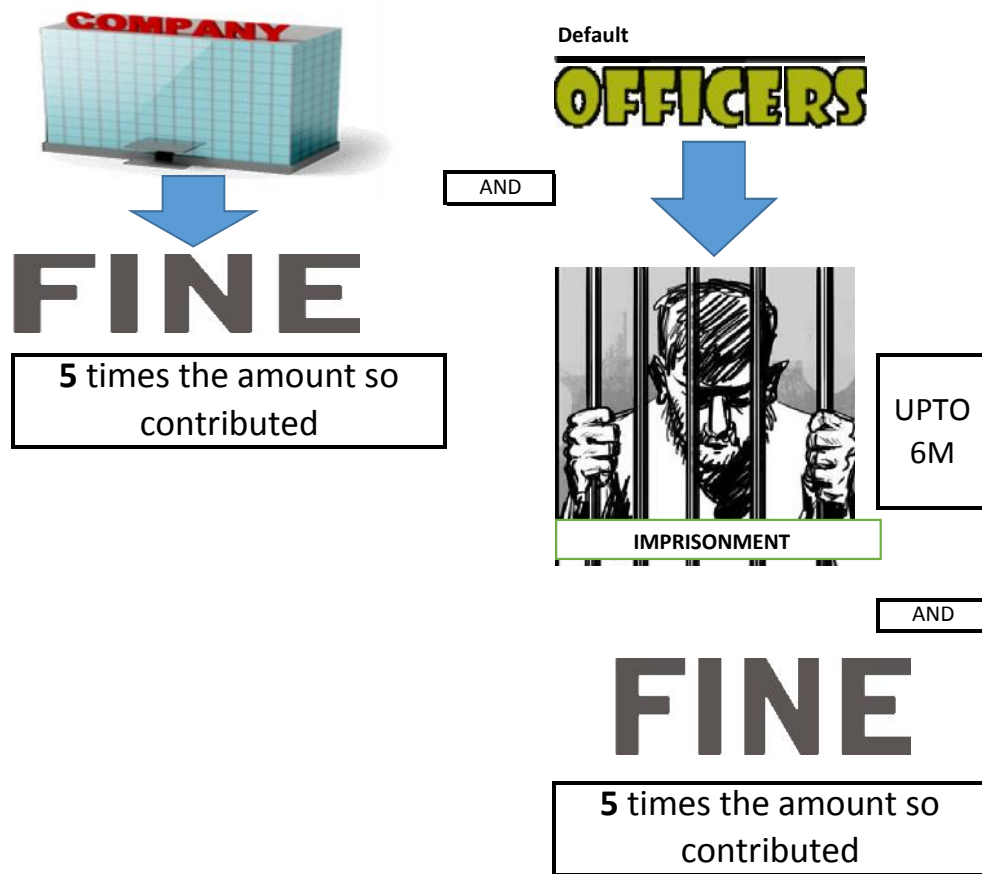
S.173(4) Meetings of Board-Failure to give notice



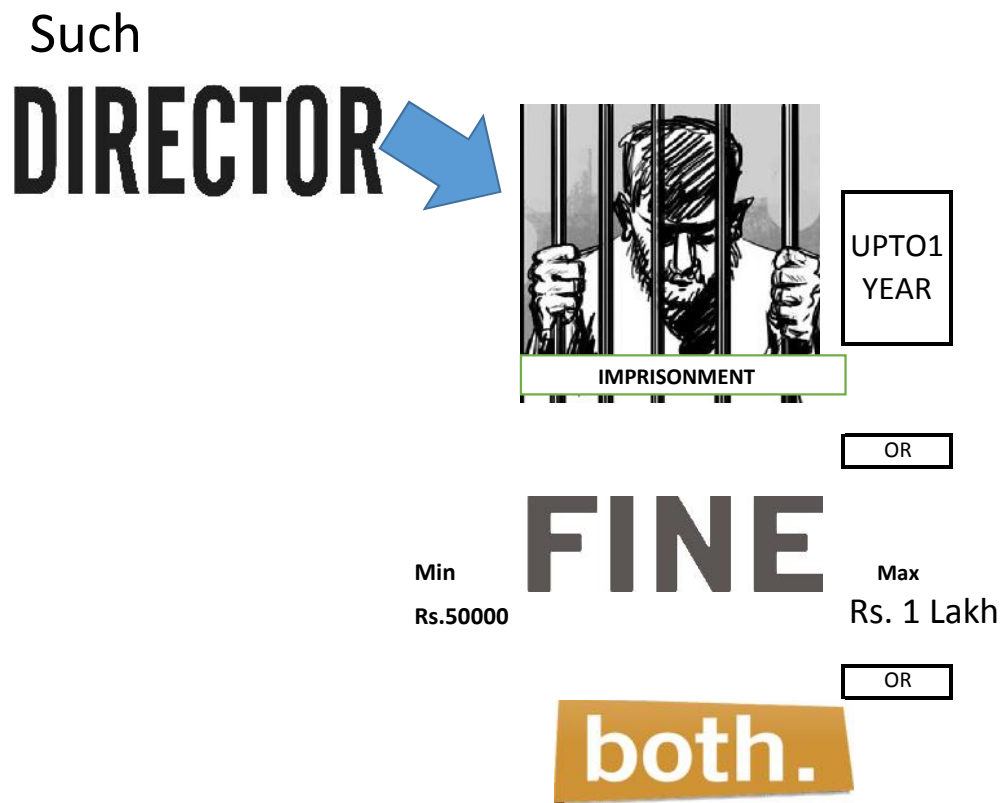
S.178(8) Contravention of the provisions of section 177 and 178



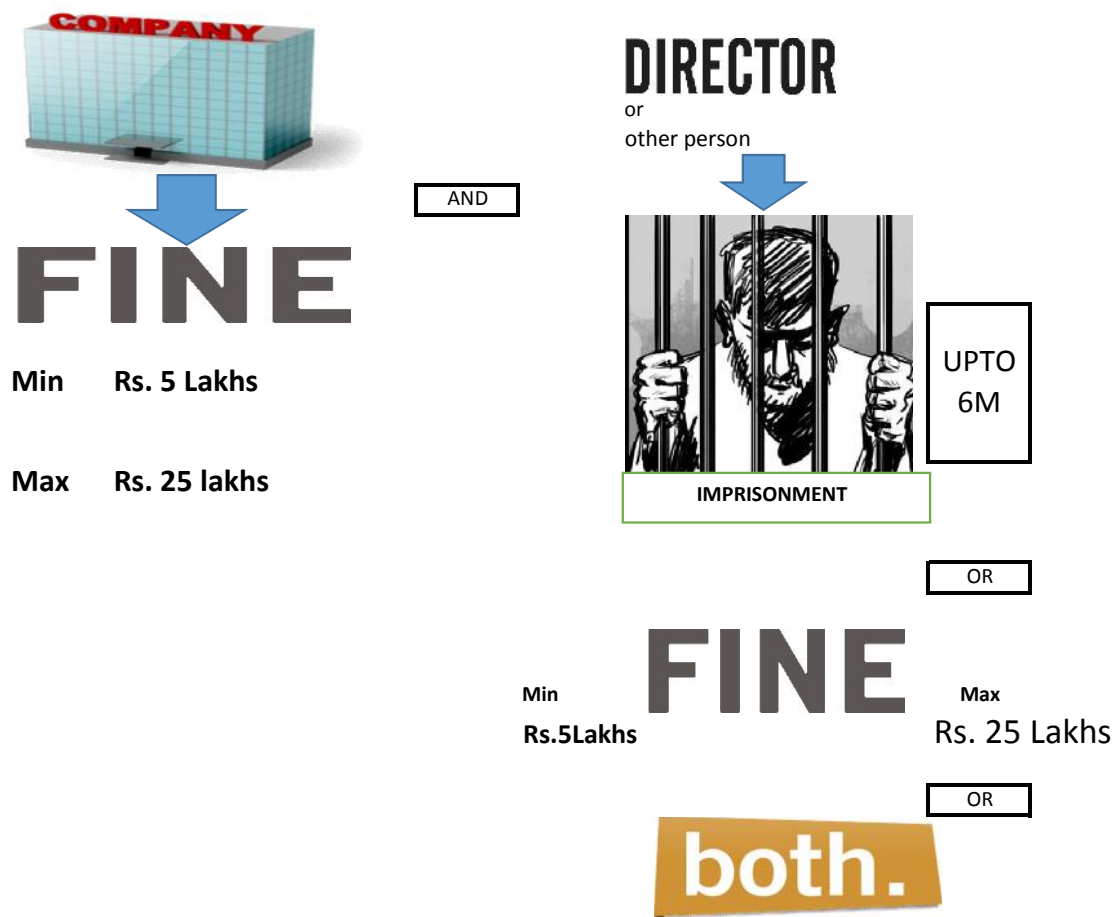
S.182(4) Prohibitions and restrictions regarding political contributions - contravention



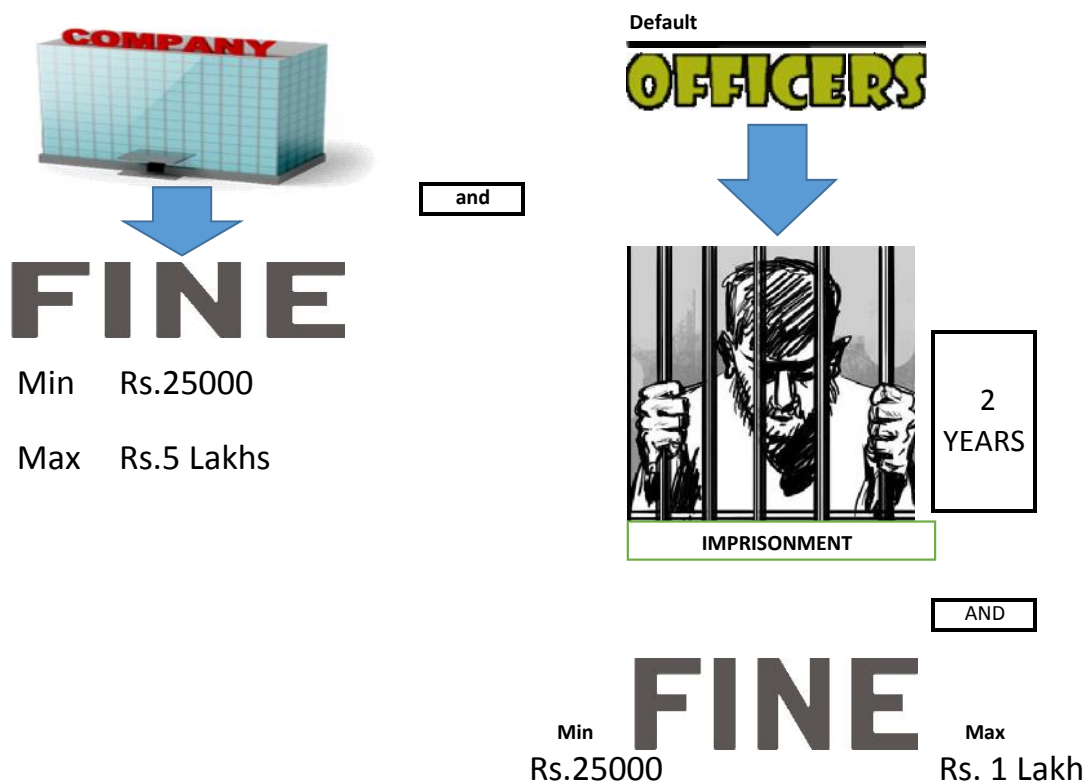
S.184(4) Contravenes the provisions of sec 184(1) + (2)



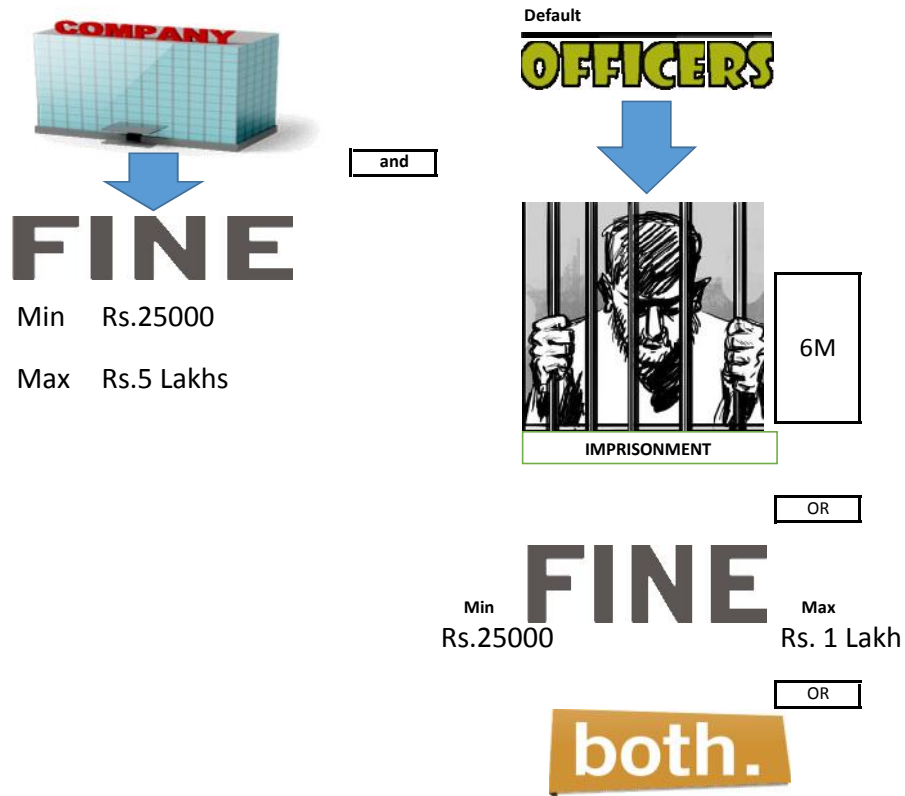
S.185(2) Loan to directors, etc - contravention of the provisions of section 185(1)



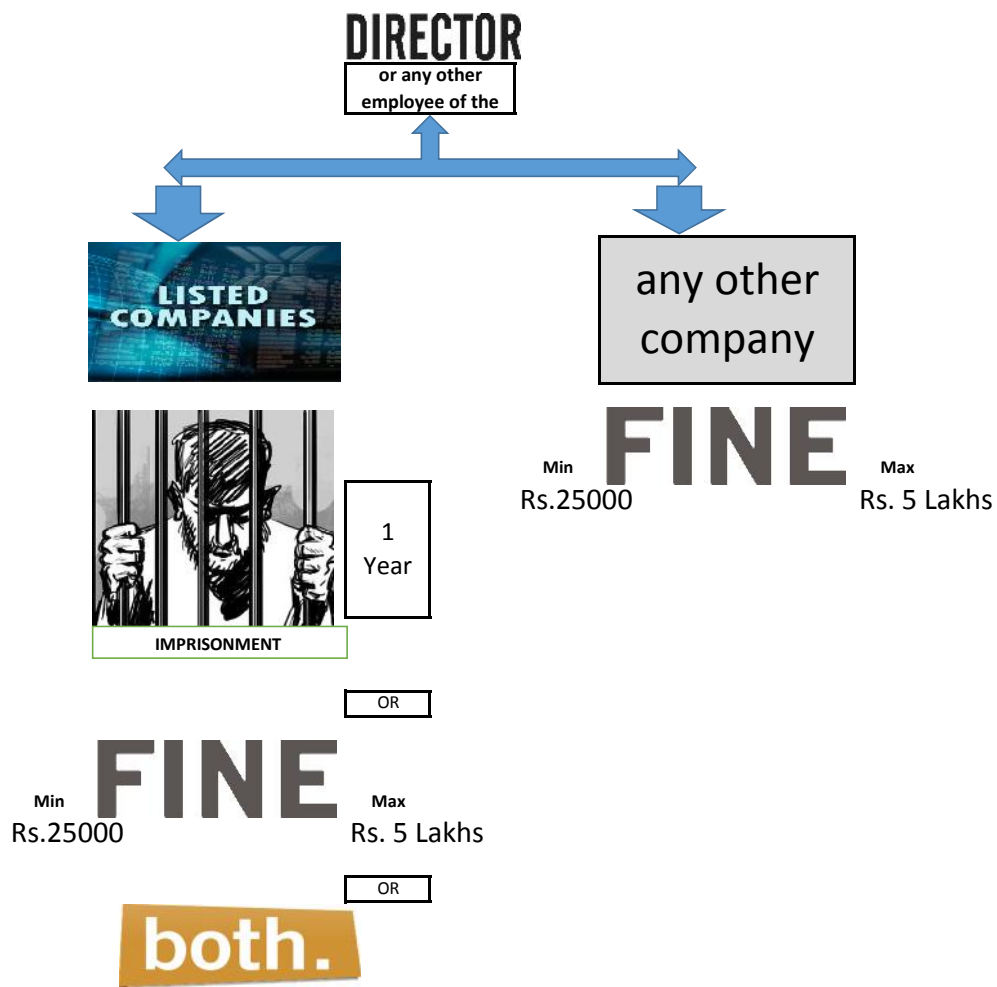
S.186(13) Loan and investment by company- contravenes the provisions of section 186



S.187(4) Investments of company to be held in its own name - contravens



S.188(5) Related party transactions- in violation of the provisions of this section 188



S.189(6) Register of contracts or arrangements in which directors are interested  
- fails to comply with the provisions of this section 189 and the rules made



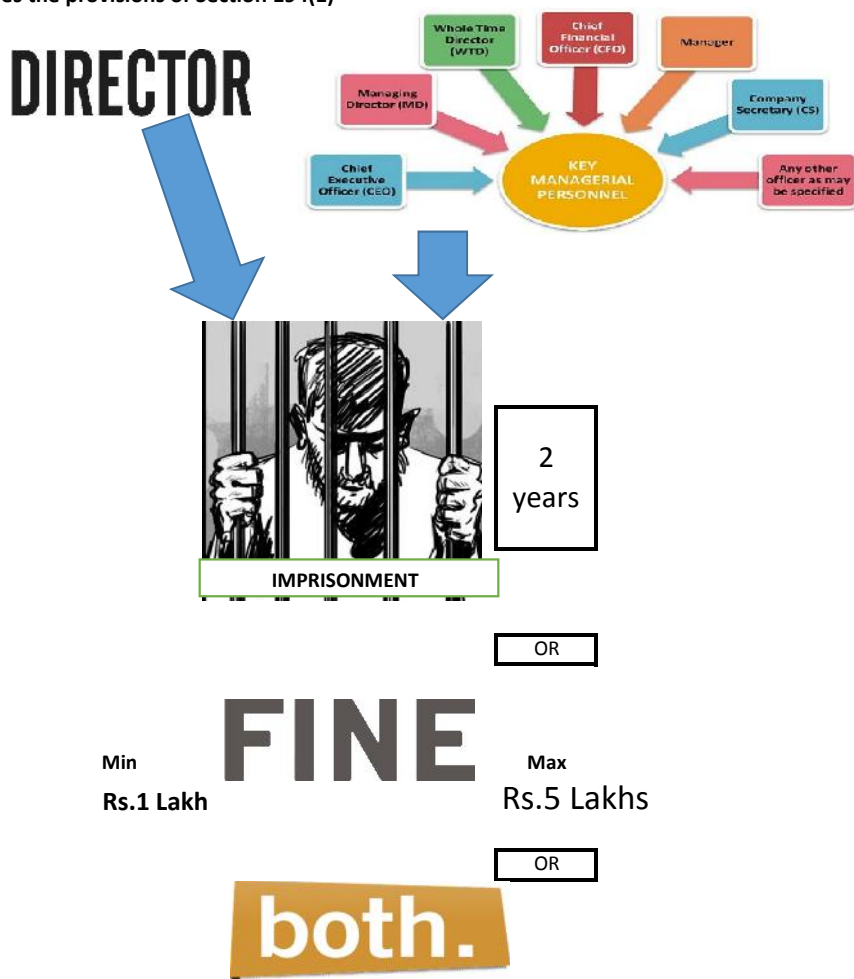
S.190(3) default is made in complying with the provisions of Section 190(1) +(2)



S.191(5) contravenes the provisions of this section 191



S.194(2) contravenes the provisions of Section 194(1)



S.195(2) contravenes the provisions of this section

