

Section	Particulars	Penalty to the Company	Penalty to Other Persons	
			Other persons	Penalty
127	Failure to distribute dividends within 30 days	Simple Interest 18% p.a.	Directors	a. <u>Imprisonment</u> Upto 2 years and b. <u>Fine</u> Per day of default 1,000
128	Non-compliance of any of the provisions of section 128 [Location, manner, period of maintenance and inspection of books of account]		Responsible Officers	a. <u>Imprisonment</u> Upto 1 year or/and b. <u>Fine</u> Min. 50,000 Max. 5,00,000
129	Non-compliance of any of the provisions of section 129 [Financial Statements]		Responsible Officers	a. <u>Imprisonment</u> Upto 1 year or/and b. <u>Fine</u> Min. 50,000 Max. 5,00,000
134(8)	Contravention of the provisions of section 134 [Financial statement, Board's report etc.]	a. <u>Fine</u> Min. 50,000 Max. 25,00,000	Responsible Officers	a. <u>Imprisonment</u> Upto 3 years or/and b. <u>Fine</u> Min. 50,000 Max. 5,00,000
136(3)	Contravention of the provisions of section 136 [Right of member to copies of audited financial statement]	a. <u>Fine</u> 25,000	Responsible Officers	a. <u>Fine</u> 5,000

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137(3)	Contravention of the provisions of section 137 [Copy of financial statement to be filed with Registrar]	a. <u>Fine</u> Per day 1,000 but not more than 10,00,000	MD and CFO or any other director or all directors	a. <u>Imprisonment</u> Upto 6 months or/and b. <u>Fine</u> Min. 1,00,000 Max. 5,00,000
147(1)	Contravention of the provisions of Sections 139 to 146 (both inclusive)	a. <u>Fine</u> Min. 25,000 Max. 5,00,000	Officers in default	a. <u>Imprisonment</u> Upto 1 year or/and b. <u>Fine</u> Min. 10,000 Max. 1,00,000
147(2) & (3)	Auditor of a Company contravenes any of the provisions of Sec 139, 143, 144 or 145		Auditor	a. <u>Fine</u> Min. 25,000 Max. 5,00,000
			Auditor - knowingly or willfully	a. <u>Imprisonment</u> Upto 1 year and b. <u>Fine</u> Min. 1,00,000 Max. 25,00,000
			Auditor - if convicted as above	a. Refund the remuneration received by him to the Company: and b. Pay for damages to the Company, statutory bodies or authorities or to any other persons for loss arising out of incorrect or misleading statements of particulars made in his audit report.
148	Contravention of the provisions of Section 148 [CG to specify audit of items of cost in respect of certain companies]	Same as under section 147(1), (2) & (3)		

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157(2)	Failure to furnish DIN to the Registrar as specified under section 157(1)	a. <u>Fine</u> Min. 25,000 Max. 1,00,000	Officer in default	a. <u>Fine</u> Min. 25,000 Max. 1,00,000
159	Contravention of the provisions of the sections 152, 155 & 156		Individual or Director	a. <u>Imprisonment</u> Upto 6 months and b. <u>Fine</u> Max. 50,000 c. <u>Further fine if continuing default</u> Per day of default 500
165	Acceptance of directorship in contravention of section 165(1)		Director	a. <u>Fine</u> Min. per day 5,000 Max. per day 25,000
166	Contravention of the provisions of the section 166 [Duties of Directors.]		Director	a. <u>Fine</u> Min. 1,00,000 Max. 5,00,000
172	Contravention of the provisions of the sections 149 to 171 (both inclusive) for which no separate penalty is given	a. <u>Fine</u> Min. 50,000 Max. 5,00,000	Director	a. <u>Fine</u> Min. 50,000 Max. 5,00,000
173(4)	Failure to give notice for board meeting under section 173(3)		Officer in charge	a. <u>Fine</u> 25,000
178(8)	Contravention of the provisions of the section 177 [Audit Committee] and section 178 [Nomination and Remuneration Committee and Stakeholders Relationship Committee]	a. <u>Fine</u> Min. 1,00,000 Max. 5,00,000	Officer in default	a. <u>Imprisonment</u> Upto 1 year or/and b. <u>Fine</u> Min. 25,000 Max. 1,00,000

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182	Contribution given in contravention of section 182	a. <u>Fine</u> Upto (5 x amount contributed)	Officer in default	a. <u>Imprisonment</u> Upto 6 months and b. <u>Fine</u> Upto (5 x amount contributed)
184	Contravention of the provisions of the section 184(1) & (2) [Disclosure of interest by director]		Director	a. <u>Imprisonment</u> Upto 1 year or/and b. <u>Fine</u> Min. 50,000 Max. 1,00,000
185	Any loan is advanced or a gaurantee is given or provided in contravention of the provisions of section 185 [Loan to directors, etc.]	a. <u>Fine</u> Min. 5,00,000 Max. 25,00,000	Director and the person to whom any loan is advanced etc.	a. <u>Imprisonment</u> Upto 6 months or/and b. <u>Fine</u> Min. 5,00,000 Max. 25,00,000
186(13)	Contravention of the provisions of the section 186 [Loan and Investment by company]	a. <u>Fine</u> Min. 25,000 Max. 5,00,000	Officer in default	a. <u>Imprisonment</u> Upto 2 years and b. <u>Fine</u> Min. 25,000 Max. 1,00,000
187	Contravention of the provisions of the section 187 [Investments of company to be held in its own name]	a. <u>Fine</u> Min. 25,000 Max. 25,00,000	Officer in default	a. <u>Imprisonment</u> Upto 6 months or/and b. <u>Fine</u> Min. 25,000 Max. 1,00,000

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188(5)	Entering into or authorising the contract or arrangement in violation of the provisions of section 188		Director or Employee - listed companies	a. <u>Imprisonment</u> Upto 1 year or/and b. <u>Fine</u> Min. 25,000 Max. 5,00,000
			Director or Employee - other companies	a. <u>Fine</u> Min. 25,000 Max. 5,00,000
189(6)	Failure to comply with the provisions of section 189 [Register of contracts and arrangements in which directors are interested] and the rules made thereunder		Director	a. <u>Fine</u> 25,000
190	Failure to keep copies of contract or memorandum under section 190 [Contract of employment with MD or WTDs]	a. <u>Fine</u> 25,000	Officer in default	a. <u>Fine</u> 5,000
191	Contravention of the provisions of section 191 [Payment to director for loss of office, etc., in connection with transfer of undertaking, property or shares]		Director	a. <u>Fine</u> Min. 25,000 Max. 1,00,000
194	Contravention of the provisions of section 194 [Prohibition on forward dealings in securities of company by director or KMP]		Director or KMP	a. <u>Imprisonment</u> Upto 2 years or/and b. <u>Fine</u> Min. 1,00,000 Max. 5,00,000

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195	Contravention of the provisions of section 195 [Prohibition on insider trading of securities]		Person contravening	a. Imprisonment Upto 5 years or/and b. Fine Min. 5,00,000 Max. (higher of) 25,00,00,000 or 3 x profits made
203(5)	Contravention of the provisions of section 203 [Appointment of KMP]	a. Fine Min. 1,00,000 Max. 5,00,000	Director and KMP	a. Fine 50,000 b. Further fine if continuing default Per day, upto 1,000
204(4)	Contravention of the provisions of section 204 [Secretarial audit of bigger companies]	a. Fine Min. 1,00,000 Max. 5,00,000	Officer of the company and the CS in practice	a. Fine Min. 1,00,000 Max. 5,00,000
206(7)	Failure to furnish any information or explanation or produce any document required under section 206	a. Fine Upto 1,00,000 b. Further fine if continuing default Per day, upto 500	Officer in default	a. Fine Upto 1,00,000 b. Further fine if continuing default Per day, upto 500
207(4)	Disobeyance of directions issued by the Registrar or the inspector under section 207 [Conduct of inspection and Inquiry]		Director or Officer in default	a. Imprisonment Upto 1 year and b. Fine Min. 25,000 Max. 1,00,000
217(6)	Disobeyance of directions issued by the Registrar or the inspector under section 217 [Procedure, powers, etc., of inspectors]			