



# MOMIN JURIS LAW

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## **LEGAL NOTE ON NON-COMPLIANCE OF SECTION 158 OF THE COMPANIES ACT, 2013 AND CONSEQUENTIAL PENALTIES**

### **STATUTORY FRAMEWORK**

#### **Section 158 – Obligation to Indicate Director Identification Number (DIN) (Effective from 1st April, 2014)**

Section 158 of the Companies Act, 2013 mandates that every person or company, while furnishing any return, information, or particulars required to be furnished under the Act, shall mandatorily mention the Director Identification Number (DIN) in such return, information, or particulars, wherever the same relates to or contains reference to any director.

The said provision has been enacted to ensure proper identification, traceability and accountability of directors in all statutory filings and corporate disclosures.

### **2. Nature of Default**

Failure to mention the DIN of directors in statutory returns, forms, statements, annual filings, or any documents required to be filed with the Registrar of Companies constitutes a contravention of Section 158 of the Act.

Such non-compliance is treated as a continuing default, affecting the integrity of the statutory records maintained under the Act and undermining the regulatory monitoring framework.

### **PENAL CONSEQUENCES – SECTION 172**

Where a company commits default in complying with any provision of Chapter XI (which includes Section 158) and no specific penalty is provided, the penalty is governed by Section 172, which provides that:

- The company and every officer in default shall be liable to:
  - A penalty of ₹50,000, and
  - In case of a continuing default, a further penalty of ₹500 per day,
  - Subject to a maximum of:
    - ₹3,00,000 in case of the company, and
    - ₹1,00,000 in case of each officer in default.

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Thus, failure to mention DIN in statutory filings exposes the company and its directors to cumulative and substantial financial liabilities.

## RELAXATION FOR CERTAIN CATEGORIES OF COMPANIES – SECTION 446B

In case of One Person Companies, Small Companies, Start-up Companies and Producer Companies, Section 446B provides concessional treatment, wherein:

- The penalty shall not exceed one-half of the penalty prescribed under the Act, subject to:
  - Maximum ₹2,00,000 for the company, and
  - Maximum ₹1,00,000 for each officer in default.

This provision, however, does not grant immunity but only restricts the quantum of penalty.

## JUDICIAL / REGULATORY PRECEDENTS

### **(A) ORDER OF ROC, PATNA – M/S PPS EXPORT AND IMPORT PRIVATE LIMITED**

The Registrar of Companies, Patna, vide order dated 02.09.2024, imposed penalties for non-compliance of Section 158 for multiple financial years as under:

FINANCIAL YEAR	PENALTY IMPOSED
2018–19	₹3,00,000
2019–20	₹3,00,000
2020–21	₹3,00,000

This order demonstrates that the authorities consider non-mention of DIN as a serious and repetitive default, warranting maximum penalties for each year of violation.

### **(B) HINDUSTAN ZINC LIMITED – COMPOUNDING UNDER SECTION 441**

Vide Interim Order dated 17th December 2025, passed by the Regional Director, North Western Region, Ahmedabad, in the matter of Hindustan Zinc Limited, it was observed that the company failed to mention DIN in statutory filings for multiple financial years from FY 2014–15 to FY 2020–21.

The Regional Director, while allowing compounding under Section 441, imposed a total compounding fee of ₹63,90,000/-, thereby reinforcing the view that violations under Section 158 are material, systemic, and financially significant.

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## LEGAL POSITION AND COMPLIANCE IMPERATIVE

The above statutory provisions and regulatory precedents clearly establish that:

- Section 158 is mandatory and not merely procedural in nature.
- Non-compliance attracts severe and cumulative financial penalties year after year.
- Even large listed companies are not exempt from penal and compounding proceedings.
- The default is treated as continuing in nature, making long-standing lapses extremely costly.

## CONCLUSION

Non-mention of DIN in statutory filings constitutes a material violation of the Companies Act, 2013, exposing companies and their officers to significant penalties under Section 172 and, where applicable, concessional but still substantial penalties under Section 446B. Regulatory authorities have consistently imposed maximum penalties and high compounding fees, thereby making strict adherence to Section 158 a critical compliance obligation for all companies.

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