AN ISO 9001 : 2015
certified company

SIMPLEX INFRASTRUCTURES LIMITED

REGD. OFFICE :
'SIMPLEX HOUSE' 27, SHAKESPEARE SARANI, KOLKATA-700 017 (INDIA)
PHONES : +91 33 2301-1600, FAX : +91 33 2289-1468
E-mail : simplexkolkata@simplexinfra.com, Website : www.simplexinfra.com
CIN No. L45209 WB 1924 PLC 004969

01/CS/SE/001/95634

July 22, 2026

The Manager, Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East), Mumbai – 400051
Scrip Code – SIMPLEXINF

The Secretary
BSE Limited.
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001
Scrip code - 523838

The Secretary
Calcutta Stock Exchange Limited
7 Lyons Range
Kolkata – 700001
Scrip Code - 29053

Dear Sir,

Sub: Compliance under Regulation 27(2) Integrated Governance of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (LODR) and SEBI Cir no SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 30th June, 2026

In Compliance with the provisions of Regulation 27(2) of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 and SEBI Cir no SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024.we are forwarding herewith the Integrated Governance Report for the quarter ended 30th June, 2026.

Please acknowledge receipt.

Yours faithfully,
For SIMPLEX INFRASTRUCTURES LIMITED

B.L. BAJORIA
SR.VICE PRESIDENT &
COMPANY SECRETARY

Enc: as above

BRANCHES : "HEMKUNTH" 4TH FLOOR, 89, NEHRU PLACE, NEW DELHI-110 019 ☎ : (011) 4944-4200, FAX : (011) 2646-5869
• HEAVITREE COMPLEX, 1ST FLOOR, UNIT-C, NEW DOOR NO. 47, SPURTANK ROAD, CHETPET, CHENNAI-600 031 ☎ : (044) 4287-6129

Securities and Exchange Board of India

Format of report on Corporate Governance to be submitted by a listed entity on quarterly basis

1. Name of Listed Entity - SIMPLEX INFRASTRUCTURES LIMITED

2. Quarter ending – 30th June, 2026

ANNEXURE-I

Title (Mr / Mrs	Name of the Director	PAN$	DIN	Category (Chairperson /Executive/Non-Executive/Independent /Nominee	Date of Birth	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status	Whether special resolution passed?[Refer Reg. 17(1A) of Listing Regulations]	Date of passing Special Resolution	Initial Date of Appointment	Date of Re-appointment	Date of Cessation	Tenure* (In Months)	No. Of directorship in listed entities including this listed entity [in reference to Regulation 17A(1)]	No of Independent Directorship in listed entities including this listed entity [in reference to proviso to regulation 17A(1)]	Number of memberships in Audit/ Stakeholder Committee (s) including this listed entity (Refer Regulation 26(1) of Listing Regulations)	No of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulations)
Mr.	Rajiv Mundhra	A*I*M*0*2*	00014237	Chairperson related to Promoter Non-Executive –Non-Independent Director	05/02/1976	No	N.A.	N.A	N.A.	Active	N.A.	N.A.	28.07.2003	01.04.2023	N.A.	N.A.	1	0	0	0
Mr.	Samiran Kumar Bhattacharyya	A*Y*B*6*0*	00112844	Executive Director	01/11/1957	No	N.A.	N.A	N.A.	Active	N.A.	N.A.	13.08.2025	N.A.	N.A.	36	1	0	2	0
Mr.	Pratap Kumar Chakravarty	A*U*C*9*3*	09021538	NonExecutive/Independent Director	04/05/1954	Yes	14/08/2021		The Company has defaulted in redemption of Debentures and interest thereon.	Active	N.A.	N.A.	13.02.2021	13.02.2026	N.A.	60	1	1	1	1
Mrs	Indira Biswas	A*L*B*6*8*	03401620	NonExecutive/Independent Director	31/07/1964	Yes	17/10/2021		The Company has defaulted in redemption of Debentures and interest thereon.	Active	N.A.	N.A.	16.04.2021	16.04.2026	N.A.	60	1	1	2	0
Mr.	Dinabandhu Mukhopadhyay	A*I*M*9*5*	09778769	NonExecutive/Independent Director	05/09/1961	Yes	15/05/2023		The Company has defaulted in redemption of Debentures and interest thereon.	Active	N.A.	N.A.	14/11/2022	N.A.	N.A.	60	1	1	1	1
Mr.	Shamik Das Gupta	A*P*D*4*6*	01127296	Non-Executive –Non-Independent Director	07/08/1965	Yes	26/10/2023		The Company has defaulted in redemption of Debentures and interest thereon.	Active	N.A.	N.A.	25.04.2023	N.A.	N.A.	N.A.	1	0	0	0
Mr.	Gurumurthy Ramanathan	A*N*G*7*9*	10366010	NonExecutive-Nominee Director	06/06/1963	No	N.A.		N.A.	Active	N.A	N.A.	28.03.2025	N.A.	N.A.	N.A.	2	0	1	0
Mr.	Subrata Kumar Ray	A*N*R*7*7*	11003975	Non Executive/Independent Director	05/08/1957	No	N.A.		N.A.	Active	N.A.	N.A	28.03.2025	N.A.	N.A.	60	1	1	0	0

Whether Regular chairperson appointed : Yes

Whether Chairperson is related to managing director or CEO : No

$PAN of any director would not be displayed on the website of Stock Exchange

&Category of directors means executive/non-executive/independent/Nominee. If a director fits into more than one category write all categories separating them with hyphen

** to be filled only for Independent Director. Tenure would mean total period from which Independent director is serving on Board of directors of the listed entity in continuity without any cooling off period.*

SIMPLEX INFRASTRUCTURES LIMITED KOLKATA

II. Composition of Committees

SL	*Name of Committee*	Whether Regular chairperson	Name of Committee members	DIN NO	Category (Chairperson/Executi	Date of Appointment	Date of Cessation
1	1. Audit Committee	Yes	Mr. Pratap Kumar Chakravarty	09021538	Chairperson / Non-executive/ independent Director	13.02.2021	N.A.
			Mr.Samiran Kumar Bhattacharyya	00112844	Executive Director	13.08.2025	N.A.
			Mrs. Indira Biswas	03401620	Non-executive /Independent Director	25.04.2023	N.A.
2	2. Nomination & Remuneration Committee	Yes	Mrs. Indira Biswas	03401620	Chairperson/Non-executive /Independent Director	16.04.2021	N.A.
			Mr. Rajiv Mundhra	00014237	Non-Executive –Non-Independent Director	20.09.2016	N.A.
			Mr. Pratap Kumar Chakravarty	09021538	Non-executive /Independent Director	13.02.2021	N.A.
3	3. Stakeholders Relationship Committee'	Yes	Dr. Dinabandhu Mukhopadhyay	09778769	Chairperson/Non-executive /independent Director	25.04.2023	N.A.
			Mr.Samiran Kumar Bhattacharyya	00112844	Executive Director	13.08.2025	N.A.
			Mrs. Indira Biswas	03401620	Non-executive /independent Director	16.04.2021	N.A.
4	4. Corporate Social Responsibility Committee	Yes	Mr. Rajiv Mundhra	00014237	Chairperson- Non-Executive –Non-Independent Director	30/05/2014	N.A.
			Mr.Samiran Kumar Bhattacharyya	00112844	Executive Director	13.08.2025	N.A.
			Mr. Pratap Kumar Chakravarty	09021538	Non-executive /Independent Director	25.04.2023	N.A.
5	4. Risk Management Committee(if applicable)	Yes	Mr. Rajiv Mundhra	00014237	Chairperson- Non-Executive –Non-Independent Director	26.09.2014	N.A.
			Mr.Samiran Kumar Bhattacharyya	00112844	Executive Director	13.08.2025	N.A.
			Mrs. Indira Biswas	03401620	Non-executive /Independent Director	21.11.2022	N.A.
			Mr.N.K.Kakani		Member	26.09.2014	N.A.

$ Category of directors means executive/non-executive/independent/Nominee. if a director fits into more than one category write all

STRUCTURES KOLKATA LIMITED

III. Meeting of Board of Directors

Date(s) of Meeting (if any) in the previous quarter	*Date(s) of Meeting (if any) in the relevant quarter*	Whether requirement of Quorum met	Total No of Directors as on the Meeting date	Number of Directors present*	Number of independent directors present*	Maximum gap between any two consecutive (in number of days)	
12.02.2026		Yes	8	8	4		
	28.05.2026	Yes	8	8	4	104	Days

IV. Meeting ov Committees

Name of Committee	*Date(s) of meeting of the committee in the relevant quarter*	Whether requirement of Quorum met (details)*	Total No of Directors as on the Meeting date	Number of Directors present*	Number of independent directors present*	*Date(s) of meeting of the committee in the previous quarter*	*Maximum gap between any two consecutive meetings in number of days**	
Audit Committee Meeting		Yes	3	3	2	12.02.2026	NA	Days
Audit Committee Meeting	28.05.2026	Yes	3	3	2	-	**104**	Days
Stake Holders Relationship Committee		Yes	3	3	2	11.02.2026	NA	Days
Stake Holders Relationship Committee	27.05.2026	Yes	3	3	2	-	104	Days
Nomination & Remuneration			3	3	2	11.02.2026	NA	Days
Nomination & Remuneration	27.05.2026		3	3	2		104	Days
Corporate Social Responsibility Committee	27.05.2026	Yes	3	3	1		NA	NA
Risk Management Committee		Yes	3	3	1	11.02.2026	NA	NA

* This information has to be mandatorily be given for audit committee, for rest of the committees giving this information is optional

***to be filled in only for the current quarter meetings*

SIMPLEX INFRASTRUCTURES LIMITED
KOLKATA

Securities and Exchange Board of India	
V. Related Party Transactions	
Subject	***Compliance status (Yes/No/NA)*** *refer note below*
Whether prior approval of audit committee obtained	Yes
Whether shareholder approval obtained for material RPT	N.A.
Whether details of RPT entered into pursuant to omnibus approval have been reviewed by the Audit Committee	Yes

Note:

1. In the column "Compliance Status", compliance or non-compliance may be indicated by Yes/No/N.A. For example, if the Board has been composed in accordance with the requirements of Listing Regulations, "Yes" may be indicated. Similarly, in case the Listed Entity has no related party transactions, the words "N.A." may be indicated.
2. If status is "No" details of non-compliance may be given here.

VI. Affirmations

1. The composition of Board of Directors is in terms of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015. - **Yes**
2. The composition of the following committees is in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
   a. Audit Committee - **Yes**
   b. Nomination & Remuneration Committee - **Yes**
   c. Stakeholders Relationship Committee - **Yes**

   d. Risk management committee (applicable to the top 100 listed entities) - NA
3. The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.- Yes
4. The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. - Yes
5. This report and/or the report submitted in the previous quarter has been placed before Board of Directors. Any comments/observations/advice of the board of directors may be mentioned here : The report for the previous quarter has been placed before the Board at the meeting held on 28.05.2026 and the Board noted the same.

For Simplex Infrastructures Limited

Name & Designation : B.L.Bajoria
Sr.Vice President & Company Secretary
Place: Kolkata
Date: 22.07.2026

Note:

Information at Table I and II above need to be necessarily given in 1st quarter of each financial year. However, if there is no change of information in subsequent quarter(s) of that financial year, this information may not be given by Listed entity and instead a statement "same as previous quarter" may be given.

SIMPLEX INFRASTRUCTURES LIMITED ★ KOLKATA

<table>
<tr><th colspan="3">Details of Cyber Security Incidence</th></tr>
<tr><td colspan="2">Whether as per Regulation 27(2) (ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter</td><td>No</td></tr>
<tr><td>Date of the event</td><td colspan="2">Brief details of the event</td></tr>
<tr><td>NIL</td><td>NIL</td><td></td></tr>
</table>

SIMPLEX INFRASTRUCTURES LIMITED
KOLKATA

Securities and Exchange Board of India

III Affirmations:
The Listed Entity has approved the Material Subsidiary Policy and the Corporate Governance requirements with respect to the subsidiary of Listed Entity have been complied. - Yes
B.L.BAJORIA **SR.VICE PRESIDENT & COMPANY SECRETARY**

SIMPLEX INFRASTRUCTURES LIMITED KOLKATA

Investor Grievance Details AS ON 31-03.2025	
No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	0
No. of investor complaints disposed off during the Quarter	0
No. of investor complaints those remaining unresolved at the end of the Quarter	0

SIMPLEX INFRASTRUCTURES LIMITED

KOLKATA

C. DISCLOSURE OF ACQUISITION OF SHARES OR VOTING RIGHTS IN UNLISTED COMPANIES

The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below:

S.No. no	Name of the unlisted company in which shares or voting rights have been acquired	Date of acquisition	Aggregate holding (% shares or voting rights) as at the end of the previous quarter	% shares or voting rights acquired during the quarter	Aggregate holding (% shares or voting rights) as at the end of the
	NOT APPLICABLE				

SIMPLEX INFRASTRUCTURES LIMITED KOLKATA

D. DISCLOSURE OF IMPOSITION OF FINE OR PENALTY

The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule iii are given below:

S.No.	Name of the authority	Nature and details of the action(s) taken or order(s) passed	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible
1	NIL				

SIMPLEX INFRASTRUCTURES LIMITED KOLKATA

E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
1	State Of Andhra Pradesh	23-05-2009	Pending	Appeal filed in Tax Tribunal, Vizag, Andhra Pradesh for sales tax matter for 2003-04 against liability on interstate purchase. Disputed amount is Rs. 8,59,449/-. Next date fixed for hearing on 31.08.2026.
2	Commissioner of Sales Tax, Andhra Pradesh	22-04-2014	Pending	VAT refund of Rs. 1.28 Cr received earlier for 2007-08. Commissioner of Commercial Taxes issued order dated 27.03.2014 for forfeiture of refund. We filed petition in AP High Court against the order and court has granted full stay till disposal of matter. Matter not yet listed for hearing.
3	Commissioner of Sales Tax, Andhra Pradesh	02-06-2014	Pending	VAT refund of Rs. 3,72,57,407/- Cr received earlier for 2008-09 . CCT issued order for forfeiture of refund on 22.04.14. Petition filed in AP High Court and Ld Court has granted full stay. Matter not yet listed for hearing.
4	Commissioner of Sales Tax, Andhra Pradesh	02-06-2014	Pending	VAT Refund of Rs. 3,97,32,012/- Cr received earlier for 2009-10. Order dt. 28.04.14 passed by CCT, AP for forfeiture of refund against contracts executed for Government. We filed petition in High Court and ld. Court has granted full stay on 16.06.14. Matter not yet listed for hearing.
5	Commissioner of Sales Tax, Telengana	24-12-2015	Pending	VAT Refund of Rs. 1,27,14,025/- Cr received earlier for 2010-11. Order dt. 10.11.2015 passed by CCT, AP for forfeiture of refund against contracts executed for Government. We filed petition in High Court and ld. Court has granted full stay on 27.01.16. Matter not yet listed for hearing.
6	Additional Commissioner of Sales Tax, Secunderabad, Telengana	23-06-2015	Pending	VAT Assessment Order received on 31.10.2012 for 2011-12. Revisied order issued for late payment of tax and penalty of Rs. 24.75 lacs imposed . We filed appeal and deposited Rs. 3.06 lacs during admission of appeal. Case set-aside. Further order received for forfeiture of refund and we had filed appeal on 08.11.13 against the order. Assessments order stands confirmed and appeal dismissed on 22.04.15. Appeal filed in Tribunal, Telengana. Case No. TA 146/16. Case has been fixed for hearing on 20.07.2026.
7	ACCT, Margao, Goa	19-04-2006	Pending	The penalty for Rs. 7,11,971/- u/s 10A under CST Act was levied for issuing Form C against purchase of plant and machinery spares from outside the state of Goa for 2003-04. Appeal (No. ADC Appeal No. 20 of 2007-08/2713 Dated 01.11.2018) to Add CCT in Goa preferred on the ground that the said item against which the penalty has been raised, is covered in the CST RC and hence should be allowed by department.
8	ACCT, Margao, Goa	08-11-2006	Pending	Tax amounting to Rs. 64,36,119/- for 2004-05 was levied by the department on the purchases made u/s 3 (a) of the CST Act, 1956 which was not taxable under the jurisdiction of any state law. Appeal (No. ADC Appeal No. 20 of 2007-08/2714 Dated 01.11.2018) filed before the Addl. CCT (Appeal) Margaon against the order. Management main contention in this regard are: 1. The learned CTO erred in not allowing deduction of material utilised in execution of works contract for the purchases made interstate. 2. The contention of the Ld. Officers as per assessment order that the petitioner is liable to pay tax u/s 4A of the Goa Sales Tax Act,1964 is hypothetcial and not logical. Last hearing on 26.03.2019. case pending.
9	Commercial Tax Officer, Margao	03-06-2010	Pending	1st appeal is filed to ACCT(Appeal), Margao in Goa against order passed by the Assessing Authority for 2006-07 under CST Act for misuse of C forms as per Section 10A. Demand was Rs. 50,000/- and matter partly heard.
10	Sales Tax Officer, Barovisa Check Post	04-07-2006	Pending	Writ Petition (916/2006) filed before Hon'ble High Court for seizure of Excavator (Machinery) and penalty for Rs. 3,93,487/- imposed by the Commercial Tax Department Case heard on 13.06.13 and dismissed due to non appearance. Application filed for restoration of case.
11	West Bengal Commercial Taxes Appellate & Revisional Board	26-05-2011	Pending	We got substantial relief from Revision Board for 2006-07 under WBVAT Act, but total claims were not entertained. Hence filed appeal in Tribunal (R.N. No. 1170 of 2019) and order was set aside by the Taxation Tribunal on 20.12.2019 and directed Board to dispose the matter within 31.05.2020. Since matter was not disposed of by Board within stipulated time they should seek extention from Tribunal for dispose of the matter afresh. We filed prayer for extention of time to WBTT and WBTT granted further time and matter will be disposed off with 3 months from the date of communication of the order. Revision disposed of by ARB on 27.12.2023 and reviewed their own order arbitrarily without consideration of grounds and appeal and earlier order confirmed. Demand is Rs. 21,11,10,370/- We filed petition (RN-32 of 2024) before WBTT on 23.02.2024 against the order of ARB. Affidavit filed.

SIMPLEX INFRASTRUCTURES LIMITED KOLKATA

E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in termss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
12	Sr. Jt. Comm. Of Commercial Tax (Appeals), South Circle, West Bengal	12-09-2011	Pending	We got substantial relief from Revision Board for 2008-09 under WBVAT Act, but total claims were not entertained. Demand was Rs. 1,09,96,418/- .We filed appeal in Tribunal for further relief. Case set-aside by Tribunal and remanded to Appellate and Revisional Board vide judgment dated 27.03.2019. Matter listed for hearing on 30.06.2025 and hearing completed. Order reserved. Since the Administrative Member has been transferred, case has been fixed for re-hearing on 17.11.2025. Case finally heard on 18.02.2026. Order passed on 16.04.2026 and we filed review petition on 11.05.2026. Next date of hearing on 30.07.2026.
13	Sr. Jt. Comm. Of Commercial Tax (Appeals), South Circle, West Bengal	02-05-2014	Pending	We got substantial relief from Revision Board for 2009-10 under WBVAT Act but total claims were not entertained. Demand was Rs. 10,69,796/- We had filed appeal in Tribunal for further relief. Case set-aside by Tribunal and remanded to Appellate and Revisional Board vide judgment dated 27.03.2019. We have received DR's report and rebuttal filed on 20.01.2026. Case finally heard on 18.02.2026. Order passed on 16.04.2026 and we filed review petition on 11.05.2026. Next date of hearing on 30.07.2026.
14	West Bengal Commercial Taxes Appellate and Revisional Board	08-12-2014	Pending	We got substantial relief from Revision Board for 2010-11 under WBVAT Act but total claims were not entertained. Demand was Rs. 12,96,46,301/- .We filed appeal in Tribunal for further relief. Case set-aside by Tribunal and remanded to Appellate and Revisional Board vide judgment dated 27.03.2019. Revision case (Case No. 4302 of 2014-15) dismissed ex-parte by Board on 10.01.2020. We filed appeal in Tribunal on 26.08.2022 against the order. Matter set-aside and remanded back to WBA&RB for fresh adjudication. Matter disposed off by WBCTA&RB on 04.09.2023 and Appeal order upheld. We have not yet received revised order from LTU. We filed petition (RN-1 of 2024) before WBTT on 02.01.2024 against the order of ARB. Matter not yet heard.
15	Sr JCCT	26-10-2014	Pending	Assessment completed under WBVAT Act for 2011-12 and order received on 08.08.14 demanding Rs. 36,94,12,763/-.Appeal filed on before Sr JCCT (Appeal) on 26.10.2014 and Sr JCCT passed the appeal order on 31.03.2016 reducing the demand from 36 crores to 355,005,101/-. We have filed appeal before Appellate and Revision Board (Case no. 1032 of 2016-17) on 18.08.2016 and obtained stay. Order confirmed by Revisional Board on 16.03.2018, We filed 2nd appeal in WBTT on 16.07.2018 (RN-901 of 2018). Matter set-aside and remanded back to A&RB for fresh adjudication. Certified order received on 18.07.2023. Case not yet listed for hearing.
16	Sr JCCT	23-09-2015	Pending	Assessment completed under CST Act on 01.08.2014 for 2011-12 and order served on 09.09.15. Demand was Rs. 1,49,51,169/-. We filed appeal in West Bengal Taxation and Revisional Board against order passed by Sr. JCCT (Appeal) on 18.08.2016 (Case no. 1033 of 2016-17). Rs. 7,68,245/- paid under protest on 05.02.16 for collection of statutory forms but credit not given in the assessment order.Order confirmed by Revisional Board on 17.07.2017 and Form-H issued on 16.03.2018. We filed 2nd appeal in WBTT on 16.07.2018 (RN-901 of 2018).Matter set-aside and remanded back to A&RB for fresh adjudication. Certified order received on 18.07.2023. Case not yet listed for hearing.
17	Sr JCCT	20-08-2015	Pending	Assessment completed under WBVAT Act for 2012-13 on 29.06.15 and demand raised . Appeal filed to Sr JCCT on 20.08.15 against the order and deposited Rs. 5,31,45,303/- on 01.10.15 for admission of appeal. Substantial deductions allowed in the order dated 29.09.16 and demand reduced to Rs. 63,51,889/- after adjustment of Rs. 5,31,45,303/-. We filed 2nd appeal in WB Appellate and Revisional Board on 28.02.17 (Case no. 2261 of 2016-17) since CTP enhanced wrongly. Revision petition allowed and modified accordingly. As per modified order refund is Rs. 91.95 lacs. We filed appeal in Tribunal against the order of Board on 24.01.2022 (RN-20 of 2022). Refund of Rs. 91.05 Lacs received and balance refund of Rs. 90,000/- yet to receive.

SIMPLEX INFRASTRUCTURES LIMITED ★ KOLKATA

E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in termss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
18	Addl CCT	15-11-2016	Pending	Assessment completed under WBVAT Act on 02.08.16. for 2013-14 and demand raised . Appeal filed to Addl Commissioner on 15.11.2016 against the order and deposited Rs. 2,57,10,000/- against stay. Order passed by Addl. CCT on 30.07.17 and demand reduced to 22,93,95,220/- after adjustment of Rs. 2,57,10,000/- paid during admission of appeal. We preferred 2nd appeal on 10.10.17 to WBST Appellate and Revisional Board. Ex-partie order passed 02.08.2019. We filed appeal in Tribunal on 24.01.2022 against the order (RN-19 of 2022). Matter set-aside by Tribunal on 26.07.23 and remanded back to A&RB for fresh adjudication. Certified Order received. Matter disposed of by WBCTA&RB on 03.10.2023 and no relief was granted. We have not received revised order from LTU. We filed petition (RN-8 of 2024) before WBTT on 24.01.2024 challenging the order of ARB.
19	Addl CCT (Appeal)	17-05-2019	Pending	As per re-assessment demand reduced to Rs. 2.71 Cr from Rs. 8.92 Cr under WBVAT Act for 2015-16. We filed appeal to Addl. CCT (Appeal) on 17.05.2019 for other claim. Show cause was issued for non deposit of 15% appeal fees. Appeal rejected due to non payment of 15% disputed tax for admission of appeal. Filed revision u/s 86 of VAT Act to CCT on 08.12.2022 and deposited Rs. 40.67 L on 26.12.2022 for admission of appeal. Revision petition rejected, we filed review petition u/s 88 to Appellate Forum, CD-2 on 11.01.2023. Review petition rejected. We filed appliaction to WBTT against the order. Matter also rejected by WBTT. We filed WP in Calcutta High Court challenging the order of WBTT and the Ld. Court issued favourable order and directed Appellate Forum to consider the matter for hearing. No date has been fixed for hearing till date.
20	DCCT	31-01-2007	Pending	There is no demand raised from Commercial Tax Department on Simplex for 2003-04 and 2004-05 in Maharashtra. Based on the decision in the Bombay High Court of Mazz India the benefit/claim will be passed accordingly. Matter pending before High Court
21	DCCT	11-12-2017	Pending	Assessment completed on 29.03.2017 and demand of Rs. 55,39,04,809/- raised for 2012-13 under Maharashtra VAT Act . We filed appeal to Sr JCCT against the order. Appellate authority directed us to pay Rs. 2.06 Cr for stay. We filed 2nd appeal to MSTT challenging the order. Appeal dismissed. However the authority directed us to pay the above amount within 30.03.2018 for stay. We filed WP in High Court against the order of Tribunal and deposited Rs. 2.06 Cr on 01.06.2018. The ld High Court passed the order on 12.06.2018 and directed that revenue should accept belated compliance of petitioner and case should be heard by the 1st Appellate Authority on its merit and in accordance with law in the light of the compliance with the order of the Tribunal. We attended hearing on 21.03.2021 and submitted relevant documents. Next date is 10.08.2026.
22	DCST - LTU	07-06-2018	Pending	Order passed by DCST-LTU ON 28.03.2018 and demand was Rs. 2,36,277,338/- for 2013-14 under Maharashtra VAT Act disallowing certain claims towards labour and services. We preferred 1st appeal to JCCT (Appeal-1) against the order and deposited Rs. 13,18,122/- and obtained stay. JCCT passed order and enhanced demand to Rs. 4,07,12,098/-. We preferred 2nd appeal in MSTT against the order and deposited Rs. 18,39,737/- further for admission of appeal/stay. Matter has been fixed for hearing on 14.07.2026.
23	ACST Balasore Circle	17-01-1987	Pending	Appeal preferred against liability for Rs. 2,58,000/- imposed on free supply of Steel and Cement by the client for 1985-86,1988-89 & 1989-90 under OST Act. On disposal of appeal, tax paid on assessed demand for client supplied steel and cement shall expect be refunded. Case is pending in Tribunal at Cuttack.
24	ACST Jagatsinghpur Circle	30-03-2024	Pending	Re-assessment completed as per direction of Odisha Tax Tribunal and order was passed on 30.03.2024 for 2001-02 and we received the same on 01.05.2024 by mail. Demand is Rs. 5,66,133/- . 45% labour and services are allowed by the authority. We will file appeal aginst the order shortly.
25	JCCT- Cuttack Range	23-12-2017	Pending	JCCT passed order on 23.12.17 and demand of Rs. 1,94,731/-raised for non submission of C declaration forms for 2013-14 and 2014-15 under CST Act. Filed appeal to Addl CCT (Appeal) on 31.01.18 and deposited Rs. 38,947/- on 29.01.18 for admission of appeal. Case not yet heard.

SIMPLEX INFRASTRUCTURES LIMITED KOLKATA

E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in termss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
26	Sales Tax officer , Cuttack - II Circle	08-09-2022	Pending	Based on appeal direction for re-assessment completed and STO passed an order on 06.07.22 for the period from 01.10.2015 to 31.03.2016 under OVAT Act. As per order demand is Rs. 68.19 lacs due to non compliance by registered sub-contractors.We filed appeal on 08.09.2022 and deposited Rs. 4,15,536/- for admission of appeal. Case has been fixed for hearing on 22.06.2023 and disposed of by JCST (Appeal) on 17.10.2023. Matter remanded back to circle for fresh hearing. Re-assessment is in progress.
27	DCCT - Bilaspur	02-08-2014	Pending	Case reopened and demand of Rs. 5,49,127/- raised for 2003-04 under Chhattisgarh Commercial Tax Act. We filed revision petition on 02.08.14. Rs. 2,74,570/- paid on 11.09.14 and Rs. 2,74,556/- paid on 1.7.16. Case should not be reopened after expiry of 5 years. We filed mercy petition to the Secretary, Commercial Tax Department on 11.12.15 for further relief. Matter rejected on 18.03 2021 due to non apperance.
28	DCCT - Bilaspur	02-08-2014	Pending	Case reopened and demand of Rs. 4,16,224/- raised for 2004-05 under Chhattisgarh Commercial Tax Act. We filed appeal to Addl Commissioner and order passed for reassessment. DCCT confirmed earlier demand. We filed revision petition on 02.08.14. Rs. 2,08,150/- paid on 11.09.14 and Rs. 2,08,074/- paid or 01.7.16. Case should not be reopened after expiry of 5 years. We filed mercy petition to the Secretary, Commercial Tax Department on 11.12.15 for further relief. Matter rejected on 18.03.2021 due to non
29	CCT-Chhattisgarh	14-02-2011	Pending	Appeal filed in Sales Tax Tribunal, Raipur, CG on 14.02.2011 against recovery of refund of Rs. 42,97,699/- under Chattisgarh Commercial Tax Act for 2005-06. Case admitted. Tribunal set-aside the order on 09.03.2017 and directed for re-assessment. CCT again confirmed the order and we have filed in Tribunal against the order. Last hearing on 12.04.2019. Case was fixed for hearing on 24.04.2021 but due to pandemic situation next date fixed for hearing on 09.02.2022. Case partly heard and next date of hearing has been fixed on 22.04.2022. We deposited entire tax under protest, however department has issued recovery notice again to client. Recovery Notice withdrawn by the authority.
30	CCT-Chhattisgarh	14-02-2011	Pending	Appeal filed in Sales Tax Tribunal, Raipur, CG on 14.02.2011 against recovery of refund of Rs. 1,32,70,950/- under Chattisgarh VAT Act for 2006-07. Case admitted. Tribunal set aside the order of CCT on 09.03.2017 and directed for re-assessment. CCT again confirmed the earlier order on 08.05.2018 and we filed appeal against the order in Tribunal at Raipur. Last Hearing on 12.04.2019. Case was fixed for hearing on 24.04.2021 but due to pandemic situation next date fixed for hearing on09.02.2022. Case partly heard and next date of hearing has been fixed on 22.04.2022. We deposited entire tax under protest, however department has issued recovery notice again to client. Recovery Notice withdrawn by the authority.
31	CCT-Chhattisgarh	14-02-2011	Pending	Appeal filed in Sales Tax Tribunal, Raipur, CG on 14.02.2011 against recovery of refund of Rs. 86,55,607/- under Chattisgarh VAT Act for 2007-08. Case admitted. Tribunal set aside the order of CCT on 09.03.2017 and directed for re-assessment. CCT again confirmed the earlier order on 08.05.2018 and we filed appeal against the order in Tribunal at Raipur. Last hearing on 12.04.2019. Case was fixed for hearing on 24.04.2021 but due to pandemic situation next date fixed for hearing on 09.02.2022.Case partly heard and next date of hearing has been fixed on 22.04.2022. We deposited entire tax under protest, however department has issued recovery notice again to client. Recovery Notice withdrawn by the authority.
32	CCT-Chhattisgarh	14-02-2011	Pending	Appeal filed in Sales Tax Tribunal, Raipur, CG on 14.02.2011 against recovery of refund of Rs. 1,03,79,142/- under Chattisgarh VAT Act for 2008-09. Case admitted. Tribunal set aside the order of CCT on 09.03.2017 and directed for re-assessment. CCT again confirmed the earlier order on 08.05.2018 and we filed appeal against the order in Tribunal at Raipur. Last hearing on 12.04.2019. Case was fixed for hearing on 24.04.2021 but due to pandemic situation next date fixed for hearing on 09.02.2022. Case partly heard and next date of hearing has been fixed on 22.04.2022. We deposited entire tax under protest, however department has issued recovery notice again to client. Recovery Notice withdrawn by the authority.

SIMPLEX INFRASTRUCTURES LIMITED
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E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in termss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
33	Addl CCT Bilaspur	06-04-2021	Pending	As per assessment order refund was Rs.30,79,485/- for 2014-15 under Chhattisgarh VAT Act. Revised Order passed by the Addl. Commissioner of State Tax, Bilaspur on 21.09.2020 and as per the order demand is Rs. 35,36,646/- . We filed appeal against the order on 06. 04.2021 in Tribunal and deposited Rs. 7,07,330/- for admission of appeal. Case has been fixed for hearing on 15.12.2021. Matter rejected by the Taxation Tribunal on 09.09.2022 and we filed reference petition before the Taxation Tribunal on 04.06.2024. Tribunal passed the order on 05.09.2024 and referred the matter to Hon'ble High Court of Chhattisgarh. High Court has directed Taxation Tribunal to frame the question of law properly and the same was sent to High Court by the tribunal during end of September'25. Matter pending.
34	DCCT Tenughat Circle	19-08-2009	Pending	Ex-parte assessment order was passed by DCCT, Tenughat Circle on 30.03.2009 for 2006-07 under Jharkhand VAT Act. We have filed Appeal to authority and reassessment completed. Order issued upheld the earlier demand of Rs. 1.08 cr and further demand of Rs. 14,33,838/- is raised, totaling to Rs. 1,23,07,327/-. Appeal filed to Commissioner. We have filed revision petition again on CCT-Jharkahnd on 28.04.2017. Case again remanded for fresh assessment and notice received from Tenughat Circle on 18.08.2017 and documents submitted on 18.10.2017 for re-assessment.. Revised demand order received on 08.06.2019.
35	DCCT - Special Circle Ranchi	24-02-2021	Pending	Order passed arbitarily and certified copy of order received on 22.01.2021 for 2016-17 under JVAT Act. Demand is Rs. 24,27,54,784/-. Tax levied on work in progress for Abhijeet Project Ltd which was closed due to some litigation. We filed appeal on 24.02.2021 to the JCCT (A), Ranchi Division against the order. Appeal disposed of on 09.10.2021 and case remanded back to Special Circle, Ranchi for re-assessment. Order awaited.
36	DCCT - Special Circle Ranchi	30-12-2021	Pending	Certified order obtained and appeal filed to Jt. Commissioner (Appeal), Ranchi on 30.12.2021 against the order for 2017-18 (1st Qtr) under JVAT Act. Demand is Rs. 1,80,40,911/-. Matter disposed off on 12.04.2022 by the authority and remanded back to Special Circle for re-assessment.
37	Addl. Commissioner (Zone-1) Bangalore	16-02-2023	Pending	Suo-Moto Revision (SMR) order u/s. 64(1) of the KVAT Act, 2003 passed by the Addl. Commissioner (Zone-1, Bangalore) on 09/12/2022 against the assessment order passed by the A/A, DCCT (Audit-1.2) for 2016-17. Demand is Rs. 24,67,121/-.In the SMR order, our claim of labour & like charges has been restricted to the extent of proposal made in pre-assessment notice by the A/A and also the apportionment of disallowed turnover between lower & higher rate of tax has been restricted which were earlier allowed by the A/A. Following the SMR order, rectification order has also been passed by the A/A. We have filed Sales Tax Appeal before the Karnataka High Court on 16/02/2023 challending the SMR order passed by the Adcom & subsequent Rectification order passed by A/A. We obtained stay from High Court against demand. Demand amount of Rs. 16,61,705/- due to disallowance of ITC has been settled under Kar Samadhana Scheme and interest and penalty has been waived.
38	Addl. Commissioner (Zone-1) Bangalore	16-02-2023	Pending	Suo-Moto Revision (SMR) order u/s. 64(1) of the KVAT Act, 2003 passed by the Addl. Commissioner (Zone-1, Bangalore) on 09/12/2022 against the assessment order passed by the A/A, ACCT (Audit-1.3) for 2017-18 (1st Qtr). Demand is Rs. 14,38,461/-.In the SMR order, our claim of labour & like charges has been restricted to the extent of proposal made in pre-assessment notice by the A/A and also the apportionment of disallowed turnover between lower & higher rate of tax has been restricted which were earlier allowed by the A/A. Following the SMR order, rectification order has also been passed by the A/A. We have filed Sales Tax Appeal before the Karnataka High Court on 16/02/2023 challending the SMR order passed by the Adcom & subsequent Rectification order passed by A/A. We obtained stay from High Court against demand.

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E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in termss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
39	AC (Works Contract), Ernakulam	04-10-2016	Pending	Refund application as per self assessment filed on 22.09.2009 for 2007-08 under Kerala VAT Act. VAT Audit Report submitted on 10.08.2010. Show cause notice issued and reply submitted. Demand order of Rs. 15,17,991/- received on 14.08.2016. Deposited 20% of demand i.e. Rs. 3,14,400/- on 06.10.2016 for filing of appeal to the concerned authority. Case not yet heard.
40	AC (Works Contract), Ernakulam	29-08-2017	Pending	Assessment completed on 30.06.17 and demand of Rs.9,23,920/- raised for 2009-10 under Kerala VAT Act. We opt for Amnesty Scheme for waiver of interest and application filed on 29.08.17. Tax demand of Rs. 4,94,075/- paid on 08.12.17
41	AC (Works Contract), Ernakulam	27-08-2019	Pending	Assessment order passed for 2011-12 under Kerala VAT Act and disallowed deductions claimed towards overhead and profit and SEZ turnover. Demand of Rs. 3,29,95,659/-raised. Applied for rectification of order to AC (Ernakulam) on submission of original Form-43 received from TCS for SEZ benefit. Order rectified accordingly on 08.02.17 and demand reduced to Rs. 35,93,595/- including interest. Amount paid on 08.12.17 under protest and filed appeal on 27.08.2019 to DC (Ernakulam) for relief towards interest.
42	State Tax Officer (WC)	27-08-2019	Pending	Assessment Order dated 27.03.2019 passed arbitrary for 2011-12 under CST Act, which we have received on 15.07.2019. As per order demand is Rs. 1,73,22,588/- which includes interest of Rs79,08,138/-. We filed appeal and stay petition during Aug'19. Case heard on 04.08.2021 and order passed accordingly which we received on 10.09.2021. Case remanded back to assessing authority and directed to delete stock transfer (Out). We received revised order dated 07.12.2021 and demand is Rs. 13,71,332/- including interest of Rs. 7,39,382/- , which will be paid shortly.
43	State Tax Officer (WC)	13-05-2019	Pending	Assessment Order dated 30.03.2019 passed arbitrary for 2012-13 under Kerala VAT Act , which we have received on 07.05.2019. We filed appeal and stay petition on 13.05.19. However department has issued recovery notice on 04.07.19 against demand for which we filed Writ Petition in Kerala High Court and obtained conditional stay vide order dated 29.08.19. As per the order no coercive action should be taken for ten weeks from the date of the order. Case heard on 04.08.2020 and order passed on 14.08.2020. As per appeal order capital goods are not meant for sale or own goods intended to facilitating the work of the dealer, hence such turnover shall be deleted from assessment. matter remanded back to the assessing officer for re-assessment. Matter fixed for hearing on 19.06.2026 and we took adjournment.
44	State Tax Officer (WC)	13-05-2019	Pending	Assessment Order dated 30.03.2019 passed arbitrary for 2012-13 under CST Act in Kerala, which we have received on 07.05.2019. As per order demand is Rs. 62,34,438/- which includes interest of Rs. 26,09,764/-. We filed appeal and stay petition on 13.05.19. However department has issued recovery notice on 04.07.19 against demand for which we filed Writ Petition in Kerala High Court and obtained conditional stay vide order dated 29.08.19. As per the order no coercive action should be taken for ten weeks from the date of the order. Case heard on 04.08.2020 and order dated 14.08.20 passed and remanded back to assessing authority and directed to delete stock transfer (Out). We received revised order dated 07.12.2021 and demand is Rs. 5,43,250/- including interest of Rs. 2,78,250/- , which will be paid shortly.
45	State Tax Officer (WC)	10-04-2021	Pending	Assessment Order dated 25.08.2020 passed arbitrary for 2013-14 under Kerala VAT Act, which we have received on 05.11.2020 through our consultant in Cochin. Total demand is Rs. 56,43,087/- which includes interest of Rs. 22,23,034/-. We have filed appeal to Joint Commissioner (Appeals), Ernakulam on 10.04.2021. Case heard on 04.10.2021 and order received on 12.11.2021. Case remanded back to the assessing authority for re-assessment. Matter fixed for hearing on 19.06.2026 and we took adjournment.
46	State Tax Officer (WC)	10-04-2021	Pending	Assessment Order dated 25.08.2020 passed arbitrary for 2013-14 under CST Act, which we have received on 05.11.2020 through our consultant in Cochin. Total demand is Rs. 1,15,62,582/- which includes interest of Rs. 50,30,052/-. We have filed appeal to Joint Commissioner (Appeals), Ernakulam on 10.04.2021. Case heard on 04.10.2021 and order received on 12.11.2021. Case remanded back to the assessing authority for re-assessment.

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E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in termss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
47	State Tax Officer (WC)	05-07-2021	Pending	Assessment Order dated 30.03.2021 passed arbitrary for 2014-15 under Kerala VAT Act, which we have received on 20.04.2021 through our consultant in Cochin. Total demand is Rs. 84,21,576/- which includes interest of Rs. 35,25,311/-. We filed appeal to Joint Commissioner (Appeals), Ernakulam on 05.07.2021 against the order. Case heard on 04.08.2021 and order passed on 17.08.2021. Matter remanded back to assessing authority and directed to delete stock transfer (Out). Matter fixed for hearing on 19.06.2026 and we took adjournment.
48	State Tax Officer (WC)	09-07-2021	Pending	Assessment order passed on 30.03.2021 and total demand is Rs. 72,326/- which includes interest of Rs. 30,276/-. We filed revision application to STO (WC) on 09.07.2021 against the order since tax was levied at higher rate on stock transfer of declared goods.
49	The Joint Commissioner (Commercial Taxes), Chennai (Central) Division	28-06-2013	Pending	First Appeal preferred by us before the Appellate Deputy Commissioner (Commercial Taxes) against the Order dated 28.06.2013 for 2010-11 under Tamilnadu General Sales Tax Act passed by the Assessing Authority was allowed by an Order dated 25.07.2016. Second Appeal was preferred before the Tamil Nadu Sales Tax Appellate Tribunal, Chennai by the Joint Commissioner (Commercial Taxes, Chennai (Central) Division against the Order dated 25.07.2016 passed by the First Appellate Authority. Second Appeal preferred by the Tamil Nadu Commercial Taxes Department is yet to be finally disposed of by the Tamil Nadu Sales Tax Appellate Tribunal, Chennai.
50	DETC	24-01-2019	Pending	Order received on 24.01.2019 for 2009-10 under HVAT Act. Demand was Rs. 12,18,074/-. Appeal filed against order before Taxation Tribunal due to additional VAT liability on Service Tax. Matter listed for hearing on 20.09.2026.
51	AETC	23-10-2018	Pending	Order received on 23.10.2018 for 2012-13 under HVAT Act. Demand was Rs. 22,43,298/- for levy of VAT on Service Tax. Appeal filed against order before Taxation Tribunal due to additional VAT liability on Service Tax. Appeal disposed of on 18.03.2026 and demand quashed. We will get refund of Rs. 22,43,298/- on completion of re-assessment.
52	AETC	23-10-2018	Pending	Order received on 23.10.2018 for 2013-14 under HVAT Act. Demand was Rs. 34,06,710/- for levy of VAT on Service Tax. Appeal filed against order before Taxation Tribunal due to additional VAT liability on Service Tax. Appeal disposed of on 18.03.2026 and demand quashed. We will get refund of Rs. 34,06,710/- on completion of re-assessment.
53	ETO	16-05-2018	Pending	Order received on 16.05.2018 for 2014-15 under HVAT Act. Demand was Rs. 58,78,522/- for levy of VAT on Service Tax. Appeal filed against order before Taxation Tribunal due to additional VAT liability on Service Tax. Appeal disposed of on 23.02.2026 and demand quashed. We will get refund of Rs. 58,78,522/- on completion of re-assessment.
54	Tribunal	24-04-2019	Pending	Order received on 16.04.2019 for 2015-16 under HVAT Act. Demand was Rs. 32,50,569/-.Appeal filed against order before Joint Excise & Taxation Commissioner (Appeal), Gurugram due to additional VAT liability on Service Tax. Matter has been fixed for hearing on 15.04.2026.
55	Revisional Authority	26-10-2021	Pending	Revisional order passed by Revisional authority U/s 34 of H-Vat Act for 2016-17.However there is no liability to pay as adjusted from refund due. Appeal filed in Tribunal due to additional VAT liability on Service Tax. Appeal disposed of on 23.02.2026 and demand quashed. We will get refund on completion of re-assessment
56	ETO	20-12-2021	Pending	Order passed by ETO under HVAT Act for 2017-18,no liability to pay as additional liability adjusted from refund Due,Appeal filed with Jt.Commissioner due to additional VAT liability on Service Tax and disallowance of various deduction. Case partly heard.
57	Deputy Commissioner	22-03-2021	Pending	Ex-Party Order No.20317936700072 dt.22.03.2021 was passed under UP VAT Act for 2017-18 .Application submitted on 06.04.2021 under rule 32 to review the order. Matter not yet disposed off. Demand 1,58,45,000/-.
58	Deputy Commissioner	22-03-2021	Pending	Ex-Party Order No.20317936700072 dt.22.03.2021 was passed under CST Act for 2017-18 in U.P..Application submitted on 06.04.2021 under rule 32 to review the order. Matter not yet disposed off.

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E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in termss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
59	Deputy Commissioner	18-12-2019	Pending	Appeal filed with Addl. Commissioner against the order of Deputy Commissioner under M P VAT Act for 2008-09. Appeal not yet disposed of. No. demand.
60	Deputy Commissioner	18-12-2019	Pending	Appeal filed with Addl. Commissioner against the order of Deputy Commissioner under CST Act for 2008-09 in Madhya Pradesh. Appeal not yet disposed of. Balance demand Rs. 1,95,569/-
61	Commissioner of Commercial Tax, CG	14-02-2011	Pending	This is related to demand under Entry Tax Act in Chhattisgarh for the period from 2005-06 to 2008-09. Writ Petition filed in High Court against the notice of Commissioner to reopen the case. Case heard on 02.02.10. Further, order received stating said demand. Amended Writ filed and order issued by High Court on 05.04.2010 disposing off the case stating alternative remedy to appeal. Subsequently, the demand of Rs. 78,85,231/- is being paid to the Department under protest. Filed appeal before High Court (Division Bench) which again dismissed the case stating no substance in appeal. We filed Special Leave Petition before Hon'ble Supreme Court which was heard on 31.01.11 and ordered to file appeal in Tribunal and writ in High Court simultaniously. Appeal filed in Sales Tax Tribunal, Raipur, CG on 14.02.2011. Appeal admitted in Tribunal on 02/05/13 and case partly heard.Tribunal set aside the order of CCT on 09.03.17 and directed for re-assessment. Order confirmed by the CCT on 08.05.2018 and we filed appeal in Tribunal again and case has been fixed for hearing on 09.02.2022. Matter pending.
62	Addl CCT Bilaspur	15-01-2018	Pending	This is related to demand of Rs. 51,72,758/- raised under Entry Tax Act in Chhattisgarh for 2009-10.We have deposited Rs. 7,75,914/- on 09.01.2018 for admission of appeal. We have filed appeal in Tribunal and deposited Rs. 8,79,369/-. Matter rejected by the Taxation Tribunal on 09.09.2022 and we filed petition before Tax Tribunal and order received. Matter referred to Bilaspur High Court by the Tax Tribunal.
63	Addl CCT Bilaspur	05-12-2018	Pending	This is related to demand of Rs. 25,23,814/- raised under Entry Tax Act in Chhattisgarh for 2010-11.Matter rejected by the Taxation Tribunal on 09.09.2022 and we filed petition before Tax Tribunal and order received. Matter referred to Bilaspur High Court by the Tax Tribunal.
64	DCCT Bilaspur	20-02-2020	Pending	This is related to demand of Rs. 39,96,902/- raised under Entry Tax Act in Chhattisgarh for 2011-12. Assessment completed on 27.05.2017 and reopened. Order passed by Addl CCT on 01.03.2019. 2nd appeal yet to be filed in Tribunal.
65	Addl CCT Bilaspur	22-12-2017	Pending	This is related to demand of Rs. 23,23,293/- raised under Entry Tax Act in Chhattisgarh for 2012-13. Appeal filed to Addl. CCT against the order. Order received on 24.09.2018. 2nd appeal filed in tribunal on 05.11.2018. Matter rejected by the Taxation Tribunal on 09.09.2022 and we filed petition before Tax Tribunal and order received. Matter referred to Bilaspur High Court by the Tax Tribunal.
66	DCCT Bilaspur	14-08-2018	Pending	This is related to demand of Rs.33,83,943/- raised under Entry Tax Act in Chhattisgarh for 2013-14. Appeal filed against the order on 03.08.2018 and deposited Rs. 5,42,480/- to the authority for admission of appeal. 2nd appeal rejected by the Taxation Tribunal on 09.09.2022 and we filed petition before Tax Tribunal and order received. Matter referred to Bilaspur High Court by the Tax Tribunal.
67	JCCT Cuttack II Range	31-01-2018	Pending	Assessment completed and order received on 31.12.17 under Entry Tax Act for 01.04.2013 to 31.03.2015 in Odisha. Demand of Rs 10,51,041/- raised. Appeal filed to Addl. Commissioner on 31.01.18 challenging the order and deposited Rs. 70,070/- on 29.01.18 for admission of appeal.Case not yet heard.
68	Sr. JCCT, LTU	30-10-2018	Pending	Order passed on 11.06.2018 and net demand is Rs. 1,00,02,743/- including interest under Entry Tax Act in West Bengal for 2015-16. We have filed petition in Taxation Tribunal on 30.10.2018 challenging the order since tax levied on imported goods for Assam job.
69	State of Uttar Pradesh	03-02-2012	Pending	Additional Liability Levied by enhancing the turnover on material challenged in the Supreme Court for the year 2006-07 under Entry Tax Act in Uttar Pradesh (Gorakhpur). Demand was Rs. 64,74,308/-.
70	State of Uttar Pradesh	03-02-2012	Pending	Additional Liability Levied by enhancing the turnover on material challenged in the Supreme Court for the year 2007-08 under Entry Tax Act in Uttar Pradesh (Gorakhpur). Demand was Rs. 47,96,627/-.
71	State of Uttar Pradesh	03-02-2012	Pending	Additional Liability Levied by enhancing the turnover on material challenged in the Supreme Court for the year 2008-09 under Entry Tax Act in Uttar Pradesh (Gorakhpur). Demand was Rs. 61,87,500/-.
72	State of Uttar Pradesh	03-02-2012	Pending	Additional Liability Levied by enhancing the turnover on material challenged in the Supreme Court for the year 2010-11 under Entry Tax Act in Uttar Pradesh (Gorakhpur). Demand was Rs. 59,78,596/-.

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E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
73	Deputy Commissioner	22-03-2021	Pending	Order was passed under Entry Tax Act in U.P. on 22.03.2021 and demand was Rs. 25,00,000/-.Application submitted before the DCCT, Ghaziabad under 32 of U.P Vat Rule dt.06.04.2021 and the matter not yet disposed off.
74	Deputy Commissioner	18-12-2019	To be adjusted from refund due under VAT Act	Demand of Rs. 33,65,247/- under M P Entry Tax Act for 2008-09 raised to be adjusted against refund due under M.P.VAT Act. Appeal not yet finalised.
75	CESTAT -Hyderabad	14-04-2010	Pending	Appeal filed with Tribunal on 14.04.2010 against demand of Rs. 1,49,67,116/- for 2007-08 for Vizag. Stay obtained on 28.12.10. . Ex-Parte order passed by CESTAT, Hyderabad and received by us on 12.04.2019. We are yet to file revision appeal to CESTAT
76	CESTAT - New Delhi	27-03-2014	Pending	Appeal filed with Tribunal on 27.03.14 against demand of Rs. 30,00,000/- under Central Excise Act for the period 2009-10 to 2010-11 for Vindyachal site and got stay order for pre deposit of penalty from CESTAT till final order issued. Hearing took place on 26.02.2019 and adjourned. Next hearing date is 08.12.2025. No further update
77	CESTAT - Bangalore	26-05-2017	Pending	Appeal filed before the CESTAT, New Delhi on or before 26.05.2017 against the commissioner order for BMRCL project for Apr'09 to Dec'09 and demand was 36,10,324/- under Central Excise Act. Now this appeal file have been transferred to CESTAT Bangalore. Hearing has been fixed on 30.09.2026.
78	Commissioner	11-01-2018	Pending	Order for demand of Rs. 37,16,920/- for the period April'14 to December'15 for Garden City, Ahmedabad site was confirmed by Commissioner on 11.01.2018 under Central Excise Act.We are yet to file the appeal before CESTAT, Delhi on receipt of OIA.
79	Commissioner	15-03-2023	Pending	Demand Order for Rs. 1,79,11,686/- issued on 14.06.2019 for Tata Housing site for the period from Mar'13 to Feb'16 under Central Excise Act. WP (No. 10766/2020) filed in Karanataka High Court on 23.09.2020. High Court passed order dated 24.05.2021 dismissing our appeal. We filed appeal before Divisional Bench of Hon'ble High Court on 10.08.2021. HC remanded the matter back to FAA, Commissioner (Appeal). Appeal filed before FAA on 13.01.2022 was dismissed vide order dtd. 19.12.2022. 2nd Appeal has been filed before the CESTAT, Bangalore on 15.03.2023. Hearing has been fixed on 30.09.2026.
80	Joint Commissioner	14-06-2019	Pending	Demand Order for Rs. 1,75,71,466/- for the period January'12 to March'16 was issued on 14.06.2019 for Palladium Bangalore Project under Central Excise Act. We are yet to file appeal on receipt of order in original (OIO).
81	Commissioner	27-06-2022	Pending	Demand Order for Rs. 2,52,00,234/- was issued for the period from January'13 to February'16 for Gurugram project. First appeal filed on 27.06.2022 before the FAA, i.e. Commissioner (Appeals). Appeal dismissed vide order dated 27.02.2023. 2nd appeal is to be filed before the CESTAT, Chandigarh. In addition to Rs.10 L penalty imposed on Mr. S.B. Das.
82	Commissioner	27-05-2022	Pending	Demand order for Rs. 70,75,276/- for the period from 2013-14 to 2015-16 was issued for Logix Project, Noida. First appeal filed on 27.05.2022 before the FAA, i.e. Commissioner (Appeals). Appeal dismissed vide order dated 06.12.2022. 2nd Appeal has been filed on 07.03.2023 before the CESTAT, Allahabad. Rs.10000/- paid towards appeal fee.
83	Supreme Court	26-02-2014	Pending	Simplex was granted refund of terminal excise duty by the DGFT officials. Subsequently the DGFT officials sought to recover the same from Simplex. Simplex filed a writ petition before the Delhi High Court, which was allowed on the ground that DGFT subordinate officials have no power to recover the refund already granted and could have only been decided by the DGFT on revision. The department filed SLP against the order dated 26.02.2014 of the honorable Delhi High Court before the Supreme Court.
84	Addl. Director General of Foreign Trade	12-05-2021	Pending	Order passed by Addl. Director General of Foreign Trade, Kolkata on 22.02.2021 (Order No. 02/21/0984/80014/AM17/740 dated 22.02.2021. Appeal filed to DGFT-Kolkata on 12.05.2021 for revision of order. Matter has been fixed for hearing and we took adjournment. No further date is given for hearing
85	Joint Commissioner (Appeal), Govt. of Telangana	10-08-2022	Appeal filed vide GST APL-01 after requisite pre-deposit of Tax amount (199728/-); Further Rs. 1,99,728/- has been deposited on 17.10.24 for filing of Appeal to Tribunal	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 21.10.22 and Paper Book submitted to the First Appellate Authority at Telangana incorporating all reevant documents in the matter. Vide APL-04 dt 23/07/24, the appeal has been disallowed & tax demand has been confirmed alongwith penalty of Rs. 199727/-; 2nd pre-deposit has been made & we will now be filing an Appeal to the Tribunal in the matter

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E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in termss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
86	Additional Commissioner (Appeal), Govt. Of Uttar Pradesh	04-07-2022	Appeal filed vide GST APL-01 after requisite pre-deposit of 12.5% of Tax amount (3600388/-). Further Rs. 21,60,232/- has been deposited on 06.05.25 for filing of Appeal to Tribunal	DRC-01 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Reply submitted vide GST DRC 06 dated 07.04.22. Pursuant to PH in the matter, Tax Demand reduced from 4.97 Cr. to 2.88 Cr.; Appeal filed online vide GST APL-01 dated 27.01.24 and Paper Book submitted to the First Appellate Authority at Aligarh incorporating all relevant documents in the matter; Vide APL-04 dt 23/02/25, the appeal has been disallowed & tax demand has been confirmed alongwith penalty of Rs. 2880310/-; We will now be filing an Appeal to the Tribunal in the matter after requisite pre-deposit
87	Additional Commissioner (Appeal), Govt. Of Uttar Pradesh	04-07-2022	Appeal filed to GSTAT	DRC-01 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Reply submitted vide GST DRC 06 dated 07.04.22. Pursuant to PH in the matter, Tax Demand reduced from 7.62 Cr. to 4.21 Cr.; Appeal filed online vide GST APL-01 dated 27.01.24 and Paper Book submitted to the First Appellate Authority at Aligarh incorporating all relevant documents in the matter; Vide APL-04 dt 23/02/25, the appeal has been disallowed & tax demand has been confirmed alongwith penalty of Rs. 4206865/-; We have filed an Appeal to the GSTAT in the matter after requisite pre-deposit
88	Additional Commissioner (Appeal), Govt. Of Uttar Pradesh	26-10-2023	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (946753/-), Further Rs. 9,46,754/- has been deposited on 15.01.25 for filing of Appeal to Tribunal	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 22.01.24 and Paper Book submitted to the First Appellate Authority at Aligarh incorporating all relevant documents in the matter; Vide APL-04 dt 23/10/24, the appeal has been disallowed & tax demand has been confirmed alongwith interest of Rs. 10224935/- & penalty of Rs. 946753/-; 2nd pre-deposit has been made & we will now be filing an Appeal to the Tribunal in the matter
89	Additional Commissioner of State Tax (Appeal), Govt. of Chhattisgarh	22-12-2023	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (643624/-); Further Rs. 3,95,834/- has been deposited for filing of Appeal to Tribunal on 07.03.25	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 16.03.24 and Paper Book submitted to the First Appellate Authority at Chhattisgarh incorporating all relevant documents in the matter; Vide APL-04 dt 17/12/24, the appeal has been disallowed & tax demand of Rs. 5197288/- has been confirmed alongwith interest & penalty; 2nd pre-deposit has been made & we will now be filing an Appeal to the Tribunal in the matter
90	Deputy Commissioner (Appeal), Govt. of Tamil Nadu	28-12-2023	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (1718122/-)	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 23.03.24 and Paper Book submitted to the First Appellate Authority at Chennai incorporating all relevant documents in the matter; Hearing in the matter is yet to take place
91	Additional Commissioner (Appeal), Govt. of Maharashtra	26-12-2023	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (1796712/-)	Manual Order issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 23.03.24 and Paper Book submitted to the First Appellate Authority at Mumbai incorporating all relevant documents in the matter; Vide APL-04 dt 08/06/26, the appeal has been disallowed & tax demand of Rs. 17967107/- has been confirmed alongwith interest & penalty; 2nd pre-deposit has been made & we will now be filing an Appeal to the Tribunal in the matter
92	Joint Commissioner (Appeal), Govt. of Telangana	20-12-2023	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (1098364/-)	Manual Order issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 16.03.24 and Paper Book submitted to the First Appellate Authority at Hyderabad incorporating all relevant documents in the matter; Hearing in the matter has taken place; Order is yet to be received vide GST portal
93	Assistant Commissioner (Appeal), Govt. of Gujarat	29-12-2023	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (751932/-)	DRC-07 issued by the Dept. disallowing ITC claimed from cancelled dealers return defaulters and tax non-payers; Appeal filed online vide GST APL-01 dated 26.03.24 and Paper Book submitted to the First Appellate Authority at Ahmedabad incorporating all relevant documents in the matter; Hearing in the matter is yet to take place
94	Assistant Commissioner (Appeal), Govt. of Gujarat	23-12-2023	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (12954/-)	DRC-07 issued by the Dept. citing non-compliance by the supplier; Appeal filed online vide GST APL-01 dated 20.03.24 and Paper Book submitted to the First Appellate Authority at Ahmedabad incorporating all relevant documents in the matter; Hearing in the matter is yet to take place
95	Joint Commissioner of State Tax, Govt. of Madhya Pradesh	08-01-2024	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (1130719/-)	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 03.04.24 and Paper Book submitted to the First Appellate Authority at Indore incorporating all relevant documents in the matter. Hearing yet to take place in the matter

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E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in termss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
96	Joint Commissioner of State Tax, Govt. of Madhya Pradesh	08-01-2024	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (122763/-)	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 03.04.24 and Paper Book submitted to the First Appellate Authority at Indore incorporating all relevant documents in the matter. Hearing yet to take place in the matter
97	Joint Commissioner of State Tax, Govt. of Madhya Pradesh	08-01-2024	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (52669/-)	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 03.04.24 and Paper Book submitted to the First Appellate Authority at Indore incorporating all relevant documents in the matter. Hearing yet to take place in the matter
98	Assistant Commissioner (Appeal), Govt. of Gujarat	02-02-2024	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (18829/-)	DRC-07 issued by the Dept. citing non-compliance by the supplier; Appeal filed online vide GST APL-01 dated 25.04.24 and Paper Book submitted to the First Appellate Authority at Ahmedabad incorporating all relevant documents in the matter. Hearing yet to take place in the matter
99	Deputy Commissioner (Appeal), Govt. of Tamil Nadu	23-04-2024	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (4309915/-)	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 18.07.24 and Paper Book submitted to the First Appellate Authority at Chennai incorporating all relevant documents in the matter; Hearing in the matter is yet to take place
100	Joint Commissioner of State Tax, Govt. of Madhya Pradesh	24-07-2024	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (277128/-)	DRC-07 issued by the Dept. disallowing Transitional Credit availed on Stocks due to document issues; Appeal filed online vide GST APL-01 dated 15.10.24; Hearing in the matter has taken place; Order is yet to be received vide GST portal
101	Deputy Commissioner (Appeal), Govt. of Tamil Nadu	06-08-2024	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (3565482/-)	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 28.10.24; Hearing in the matter is yet to take place
102	Deputy Commissioner (Appeal), Govt. of Tamil Nadu	07-08-2024	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (1059972/-)	DRC-07 issued by the Dept. disallowing ITC availed on debit notes issued after limitation period; Appeal filed online vide GST APL-01 dated 28.10.24; Hearing in the matter is yet to take place
103	Deputy Commissioner (Appeal), Govt. of Tamil Nadu	13-08-2024	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (99584/-)	DRC-07 issued by the Dept. disallowing ITC claimed from cancelled dealers and tax non-payers; Appeal filed online vide GST APL-01 dated 09.11.24; Hearing in the matter is yet to take place
104	Commissioner (Appeal), Govt. of Gujarat	31-08-2024	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (2652488/-)	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 26.11.24; Hearing in the matter is yet to take place
105	Assistant Commissioner (Appeal), Govt. of Gujarat	01-10-2024	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (1196/-)	DRC-07 issued by the Dept. citing non-compliance by the supplier; Appeal filed online vide GST APL-01 dated 28.12.24; Hearing in the matter is yet to take place
106	Assistant Commissioner, Govt. of Gujarat	03-01-2025	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (1182823/-)	DRC-07 issued by the Dept. citing non-compliance by the supplier; Appeal filed online vide GST APL-01 dated 03.05.25; Hearing in the matter is yet to take place
107	Joint Commissioner, Corporate Circle, Kanpur, Govt. of Uttar Pradesh	05-02-2025	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (233284/-)	DRC-07 issued by the Dept. citing fake transaction/supplier; Appeal filed online vide GST APL-01 dated 02.05.25; Hearing in the matter is yet to take place
108	Joint Commissioner, Corporate Circle, Kanpur, Govt. of Uttar Pradesh	15-02-2025	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (1081544/-)	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 12.05.25; Hearing in the matter is yet to take place
109	Deputy Commissioner, Taxpayer Services Circle, Aluva, Govt. of Kerala	18-02-2025	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (2665498/-)	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A; Appeal filed online vide GST APL-01 dated 15.05.25; Hearing in the matter is yet to take place
110	Assistant Commissioner, Uppal GST Division, Govt. of Telangana	26-02-2025	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (617302/-)	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A, supplier non-compliance & Credit note issue; Appeal filed online vide GST APL-01 dated 21.05.25; Hearing in the matter has taken place; Order is yet to be received vide GST portal
111	Assistant Commissioner, Uppal GST Division, Govt. of Telangana	26-02-2025	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (180928/-)	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A, supplier non-compliance & Credit note issue; Appeal filed online vide GST APL-01 dated 21.05.25; Hearing in the matter has taken place; Order is yet to be received vide GST portal
112	State Tax officer, Ghatak 9, Range 3, Divison 1, Ahmedabad, Gujarat	20-12-2025	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (8854/-)	DRC-07 issued by the Dept. citing non-compliance by the supplier (supplier registration cancelled);
113	Dy Commissioner, Taxpayer Services Circle, Kunnathunadu, Aluva, Kerala	27-12-2025	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Penalty amount (76769/-)	DRC-07 issued by the Dept. levying Interest on ITC excess claimed (duly paid);
114	State Tax officer, Ghatak 9, Range 3, Divison 1, Ahmedabad, Gujarat	30-12-2025	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (515923/-)	DRC-07 issued by the Dept. citing non-compliance by the supplier (supplier registration cancelled/supplier failed to file GSTR-3B);

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E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES				

The updates on tax litigations or disputes in termss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
115	Commercial Tax officer, Egmore, North - III, Chennai, Tamil Nadu	31-12-2025	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (41914/-)	DRC-07 issued by the Dept. citing ITC claimed from non-existent taxpayers;
116	Asst Commissioner, Ghatak 9, Range 3, Divison 1, Ahmedabad, Gujarat	27-02-2026	Appeal filed vide GST APL-01 after requisite pre-deposit of 10% of Tax amount (253838/-)	DRC-07 issued by the Dept. citing non-compliance by the supplier (supplier registration cancelled/supplier failed to file GSTR-3B);
117	Dy Commissioner, Worli, Mazgaon, North West, Mumbai, Maharashtra	13-03-2026	Writ Petition filed in Bombay High Court	DRC-07 issued by the Dept. citing difference in GSTR 3B ITC & GSTR 2A & supplier non-compliance issue/supplier registration cancelled, Against WP filed, interim stay has been obtained in the matter
118	Asst. Commissioner of State Tax, Guwahati-B2, Guwahati (Assam)	07-12-2024	Pending	Reply to SCN filed on 11.06.2024 before Assam GST authority. Reply partly accepted. Demand order passed on 30.08.2024. Total demand raised - Rs. 3,92,22,432/- (Tax - 1,87,91,497/- + Interest - 1,83,30,205/- + Penalty - 21,00,730/-). Writ Petition filed on 07.12.2024 before the Gauhati HC. Interim stay granted by the HC on 05.02.2025. Matter pending.
119	Asst. Commissioner of State Tax, Guwahati-B2, Guwahati (Assam)	25-06-2025	Pending	Reply to SCN filed on 27.12.2024 before Assam GST authority. Reply partly accepted. Demand order passed on 27.02.2025. Total demand raised - Rs. 4,15,01,029/- (Tax - 2,19,12,159/- + Interest - 1,73,97,654/- + Penalty - 21,91,216/-). First appeal filed before the Commissioner (Appeals) on 25.06.2025. Appeal heard pending for disposal.
120	Asst. Commissioner, CGST & CX, PCD Division, Patna (Bihar)	10-08-2023	Pending	Reply to SCN filed on 22.02.2023 before Bihar GST authority. Reply not accepted. Demand Order passed on 13.06.2023. Total demand raised - Rs. 81,39,852/- (Tax - 27,62,064/- + Interest - 26,05,724/- + Penalty - 27,62,064/- + Others - 10,000/-). First appeal filed before the Commissioner (Appeals) on 10.08.2023 got rejected vide order dated 04.09.2024. Second pre-deposit of Rs. 2,76,207/- made on 24.10.2025 for filing of second appeal before GSTAT.
121	Assistant Commissioner, Division-Nehru Place, Delhi East Comm. (Delhi)	02-09-2024	Pending	Writ Petitions filed on 02.09.2024 before Delhi High Court against the Show Cause Notice (SCN) dated 19.07.2024 issued by Delhi GST audit authority. Reply to SCN filed on 30.10.2024 as per HC's interim order. Reply not accepted by GST authority. Demand order passed on 30.01.2025. Total demand raised - Rs. 3,77,18,036/- (Tax - 1,06,07,602/- + Interest - 1,65,02,832/- + Penalty - 1,06,07,602/-). Matter pending before the HC.
122	Excise & Taxation Officer (Ward-5), Gurugram (Haryana)	01-04-2024	Pending	Reply to SCN filed on 08.12.2023 before Haryana GST Authority. Reply partly accepted. Demand order passed on 31.12.2023. Total demand raised - Rs. 13,83,62,314/- (Tax - 6,28,89,284/- + Interest - 6,91,84,099/- + Penalty - 62,88,931/-). Writ Petition filed on 01.04.2024 before the P&H HC. The HC disposed the WP vide its order dated 12.03.2025 stating that issue raised in the WP is the subject matter of SLP-4240-2025 filed before the Supreme Court. Therefore, present WP shall be governed by the judgment to be passed by the Supreme Court in the said SLP. Interim Order of Stay passed by HC shall be in force. Matter pending.
123	Excise & Taxation Officer (Ward-5), Gurugram (Haryana)	01-08-2024	Pending	Reply to SCN filed on 20.01.2024 before Haryana GST Authority. Reply partly accepted. Demand order passed on 28.04.2024. Total demand raised - Rs. 2,34,03,135/- (Tax - 1,15,92,943/- + Interest - 1,06,50,898/- + Penalty - 11,59,294/-). Writ Petition filed on 01.08.2024 before the P&H HC. The HC disposed the WP vide its order dated 12.03.2025 stating that issue raised in the WP is the subject matter of SLP-4240-2025 filed before the Supreme Court. Therefore, present WP shall be governed by the judgment to be passed by the Supreme Court in the said SLP. Interim Order of Stay passed by HC shall be in force. Matter pending.
124	Excise & Taxation Officer (Ward-5), Gurugram (Haryana)	18-08-2025	Pending	Reply to SCN filed on 11.04.2022 before Haryana GST Authority. Reply not accepted. Demand order passed on 30.04.2024. Total demand raised - Rs. 47,77,61,238/- (Tax - 18,25,68,996/- + Interest - 11,25,73,246/- + Penalty - 18,26,18,996/-). Rectification application filed on 20.01.2025. Rectification order passed on 15.04.2025. Rectified demand raised - Rs. 5,02,15,499/- (Tax - 1,24,30,529/- + Interest - 2,52,79,441/- + Penalty - 1,25,05,529/-) beyond the scope of SCN. Writ Petition filed on 18/08/2025 before P&H HC. Matter pending.

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E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in terrrss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
125	Excise & Taxation Officer (Ward-5), Gurugram (Haryana)	18-08-2025	Pending	Reply to SCN filed on 11.04.2022 before Haryana GST Authority. Reply not accepted. Demand order passed on 30.04.2024. Total demand raised - Rs. 14,52,05,060/- (Tax - 5,59,11,166/- + Interest - 3,33,32,728/- + Penalty - 5,59,61,166/-). Rectification application filed on 20.01.2025. Rectification order passed on 15.04.2025. Rectified demand raised - Rs. 2,49,23,460/- (Tax - 52,77,940/- + Interest - 1,42,92,580/- + Penalty - 53,52,940/-) beyond the scope of SCN. Writ Petition filed on 18/08/2025 before P&H HC. Matter pending.
126	Excise & Taxation Officer (Ward-5), Gurugram (Haryana)	23-06-2025	Pending	Reply to SCN filed on 12.12.2024 before Haryana GST Authority. Reply partly accepted. Demand order passed on 26.02.2025. Total demand raised - Rs. 60,83,563/- (Tax - 31,59,848/- + Interest - 24,83,831/- + Penalty - 3,65,984/-). First appeal filed on 23.06.2025 before the Commissioner (Appeals). Matter pending.
127	Deputy Commissioner (Audit-1.1) (DGSTO-1), Bangalore (Karnataka)	08-06-2023	Pending	Reply to SCN filed on 17.01.2023 before Karnataka state GST authority. Reply partly accepted. Demand order passed on 10.03.2023. Total demand raised - Rs. 11,79,35,337/- (Tax - 5,97,21,752/- + Interest - 5,22,41,410/- + Penalty - 59,72,175/-) against disallowance of TRAN-1 & ITC. Writ Petition filed on 08.06.2023 before the Karnataka HC on the ground of jurisdiction. Interim stay granted by the HC. Matter pending.
128	Joint Commissioner, CGST, Bangalore North, Bangalore (Karnataka)	09-04-2025	Pending	Reply to SCN filed on 14.07.2023 before Karnataka CGST Authority. Reply not accepted. Demand order passed on 15.01.2025. Total demand raised - Rs. 10,90,10,354/ (Tax - 5,45,05,177/- + Penalty - 5,45,05,177/-) against disallowance of TRAN-1 credit availed. Writ Petition filed on 09.04.2025 before the Karnataka HC. Interim stay granted by the HC. Matter pending.
129	Joint Commissioner, CGST, Bangalore North, Bangalore (Karnataka)	28-02-2026	Pending	Reply to SCN filed on 28.07.2023 issued in r/o. GST audit proceedings for the F.Y. 2018-19 to 2022-23. Reply partly accepted. Demand order passed on 29.12.2025. Total demand raised - Rs. 24,68,36,630/- (Tax - 12,28,83,819/- + Interest - 8,43,283/- + Penalty - 12,31,09,528/-). Accepted Interest of Rs. 6,11,230/- paid on 09.01.2026. Writ petition filed on 28.02.2026 before the Karnataka High Court. Interim stay granted till next date of hearing. Matter pending.
130	Addl. Commissioner, GST & CX, Bhubaneshwar Commissionerate (Odisha)	10-04-2024	Pending	Demand order passed on 22.12.2023. Total demand raised - Rs. 97,75,854/- (Tax - 88,87,140/- + Penalty - 8,88,714/-). Writ Petition filed on 10.04.2024 before the Odisha HC. Interim stay granted by the HC.
131	Addl. Commissioner, GST & CX, Bhubaneshwar Commissionerate (Odisha)	10-04-2024	Pending	Demand order passed on 22.12.2023. Total demand raised - Rs. 3,46,48,019/- (Tax - 3,14,98,200/- + Penalty - 31,49,819/-). Writ Petition filed on 10.04.2024 before the Odisha HC depositing Tax - Rs. 62,99,641/-. Interim stay granted by the HC.
132	Addl. Commissioner, GST & CX, Bhubaneshwar Commissionerate (Odisha)	10-04-2024	Pending	Demand order passed on 22.12.2023. Total demand raised - Rs. 3,32,54,216/- (Tax - 3,02,31,167/- + Penalty - 30,23,049/-). Writ Petition filed on 10.04.2024 before the Odisha HC depositing Tax - Rs. 60,46,234/-. Interim stay granted by the HC.
133	Asst. Commissioner, Cuttack Audit Circle, Gr-1 (Odisha)	08-04-2024	Pending	Demand order passed on 05.12.2023. Total demand raised - Rs. 32,22,759/ (Tax - 29,29,781/- + Penalty - 2,92,978/-). First appeal filed before the Commissioner (Appeals) on 08.04.2024 alongwith Pre-deposit made of Rs. 2,92,979/-. Matter pending.
134	Asst. Commissioner, Cuttack Audit Circle, Gr-1 (Odisha)	08-04-2024	Pending	Demand order passec on 05.12.2023. Total demand raised - Rs. 57,96,968/ (Tax - 52,69,971/- + Penalty - 5,26,997/-). First appeal filed before the Commissioner (Appeals) on 08.04.2024 alongwith Pre-depsoit made of Rs. 5,26,998/-. Matter pending.
135	Asst. Commissioner, Cuttack Audit Circle, Gr-1 (Odisha)	08-04-2024	Pending	Demand order passed on 05.12.2023. Total demand raised - Rs. 48,62,582/- (Tax - 44,20,529/- + Penalty - 4,42,053/-) . First appeal filed before the Commissioner (Appeals) on 08.04.2024 alongwith Pre-deposit of Rs. 4,42,053/- . Matter pending.
136	Asst. Commissioner (CPU), GST & CX, Bhubaneswar (Odisha)	03-03-2025	Pending	Reply to SCN filed on 03.09.2024 before Odisha GST Authority. Reply partly accepted. Demand order passed on 22.01.2025. Total demand raised - Rs. 1,49,46,656/- (Tax - 74,73,328/- + Penalty - 74,73,328/-). Writ Petition filed before the Odisha HC on 03.03.2025. Interim stay granted by the HC. Matter pending.
137	Asst. Commissioner, CGST & CX, Cuttack-II Division, Cuttack (Odisha)	29-11-2025	Pending	Reply to SCN filed on 18.01.2025 before Odisha GST Authority. Reply not accepted. Demand order passed on 04.09.2025. Total demand raised - Rs. 1,03,82,500/- (Tax - 51,91,250/- + Penalty - 51,91,250/-). Writ Petition filed before the Odisha HC on 29.11.2025. Stay granted till next date of hearing.
138	Asst. Commissioner, CGST & CX, Cuttack-II Division, Cuttack (Odisha)	29-11-2025	Pending	Reply to SCN filed on 13.01.2025 before Odisha GST Authority. Reply not accepted. Demand order passed on 04.09.2025. Total demand raised - Rs. 1,25,13,772/- (Tax - 62,56,886/- + Penalty - 62,56,886/-). Writ Petition filed before the Odisha HC on 29.11.2025. Stay granted till next date of hearing.

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E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in termss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
139	Asst. Commissioner, CGST & CX, Cuttack-II Division, Cuttack (Odisha)	29-11-2025	Pending	Reply to SCN filed on 18.01.2025 before Odisha GST Authority. Reply not accepted. Demand order passed on 04.09.2025. Total demand raised - Rs. 1,20,37,464/- (Tax - 60,18,732/- + Penalty - 60,18,732/-). Writ Petition filed before the Odisha HC on 29.11.2025. Stay granted till next date of hearing.
140	Assistant Commissioner, Special Circle, Ranchi (Jharkhand)	23-02-2024	Pending	Order issued on 18.12.2023 irrespective of the fact that audit u/s 65 of GST Act for the perioc 2017-18 has been conducted and final audit report with no demand was issued. Total demand - Rs. 1,24,76,722/- (Tax - 68,55,342/- + Interest - 49,35,846/- + Penalty - 6,85,534/-) raised by the Jharkhand GST Authority. Application for rectification of order filed on 23.02.2024. Reminder filed on 09.03.2026. Matter pending before the appropriate authority.
141	Asst. Commissioner CGST Divn, Imphal (Manipur)	30-12-2024	Pending	Reply against SCN filed on 11.07.2024 to Manipur GST Authority. Reply not accepted and order passed on 27.08.2024. Total demand - Rs. 54,39,212/- (Tax - 49,38,846/- + Interest - 6,481/- + Penalty - 4,93,885/-). We have filed writ petition in Manipur High Court challenging the validity of time extension given (till Aug-24) for concluding audit for 2019-20 without having proper GST council approval. Stay granted till next date of hearing. Matter pending.
142	Asst. Commissioner CGST Divn, Imphal (Manipur)	05-06-2025	Pending	Reply to SCN filed on 16/09/2024 not accepted by authority and order passed on 15.01.2025 u/s. 74 with total demand - Rs. 1,61,62,288/- incl. penalty. First Appeal filed before the Commissioner (Appeals) by depositing Tax - Rs. 8,08,116/-. Appeal rejected vide order dated 21.01.2026. Additional pre-deposit made of Rs. 8,08,113/- on 28.04.2026 for filing of Second Appeal before the GSTAT.
143	Asst. Commissioner CGST, Dimapur (Nagaland)	09-06-2025	Pending	Reply to SCN not accepted and order dated 02.08.2024 passed u/s 74 with total demand raised for Rs. 3,44,94,968/- (Tax - 1,72,47,484/- + Penalty - 1,72,47,484/-) but amount in DRC-07 is more than O-i-O. Rectification Application filed on 09.06.2025 but remains pending. First Appeal filed bfore the Commissioner (Appeals) on 12.01.2026 with Pre-deposit made of Rs. 19,03,613/-. Additional deposit of Rs. 19,03,613/- made under protest on 16.02.2026 . Appeal rejected vide order dated 04.06.2026. Second Appeal to be filed before GSTAT, Guwahati.
144	Joint Commissioner of Revenue, LTU, Kolkata (West Bengal)	25-04-2024	Pending	Reply against SCN filed on 08.11.2023 before GST Authority, West Bengal. Reply partly accepted and order issued on 29.12.2023 for total demand - Rs. 1,56,19,863/- (Tax - 71,49,993/- + Interest - 77,54,870/- + Penalty - 7,15,000/-). First appeal filed against the order on 25.04.2024 depositing tax of Rs. 7,15,001/-. Appeal disposed vide order dated 16.10.2025 with modified demand of Rs. 1,23,66,915/- (Tax - 56,62,222/- + Interest - 61,38,470/- + Penalty - 5,66,223/-). Second pre-deposit of Rs. 5,00,602/- made on 09.01.2026 for filing of second appeal before GSTAT.
145	Additional Commissioner, CGST & CX, Kolkata South Commissionerate, Kolkata (West Bengal)	21-08-2025	Pending	Tran-1 credit claimed in 2017-18 has been disallowed vide order dated 10.01.2025 passed u/s. 74 raising total demand of Rs. 5,91,29,592/- (Tax - 2,95,64,796/- + Penalty - 2,95,64,796/-). We have filed Writ petition (WPO/637/2025) in Calcutta HC challenging the jurisdiction. Matter last heard on 01.04.2026 and adjourned to next date.
146	Sr. Joint Commissioner, State Tax, LTU, Kolkata (West Bengal)	26-07-2024	Pending	Reply against SCN filed on 26.03.2024 before GST Authority, West Bengal. Reply partly accepted and order issued on 29.04.2024 for total demand - Rs. 1,45,31,019/- (Tax - 59,87,011/- + Interest - 79,45,308/- + Penalty - 5,98,700/-). First appeal filed against the order on 26.07.2024 depositing tax of Rs. 5,98,703/-. Appellate order passed on 12.08.2025 with modified demand of Rs. 1,44,88,277/- (Tax - 56,65,676/- + Interest - 79,26,033/- + Penalty - 5,96,568/-). Accepted part Interest of Rs. 24,93,903/- paid on 14.08.2025. Second pre-deposit of Rs. 5,94,432/- made on 07.11.2025 for filing of second appeal before GSTAT.
147	Sr. Joint Commissioner, State Tax, LTU, Kolkata (West Bengal)	02-12-2024	Pending	Reply against SCN filed on 29.08.2024 before GST Authority, West Bengal. Reply not accepted and order issued on 30.08.2024. Total demand raised - Rs. 1,27,06,688/- (Tax - 67,42,639/- + Interest - 52,89,785 + Penalty - 6,74,264). We filed writ petition in Calcutta High Court (WPO/1161/2024) challenging the time extention given (till Aug-24) for concluding proceedings for the F.Y. 2019-20 without having proper GST council approval. Interim Stay granted till July-2026.

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E. DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

The updates on tax litigations or disputes in termss of sub-para 8 of para B of Part A of Schedule iii read with corresponding provisions of Annexure 18 of the Master Circular are given below:

S.No.	Name of the opposing party	Date of intimation of the litigation/dispute	Status of the litigation / /dispute as per last disclosure	Current status of the litigation / dispute
148	Additional Commissioner, CGST & CX, Kolkata South Commissionerate, Kolkata (West Bengal)	18-06-2025	Pending	Reply dated 10/09/2024 to SCN not accepted and order dated 27.01.2025 passed u/s. 74 with total demand of Rs. 6,03,11,522/- (Tax - 3,01,55,761 + Penalty - 3,01,55,761/-). We have filed writ petition in Calcutta HC (WPO/441/2025) challenging the jurisdiction. Matter pending.
149	Sr. Joint Commissioner (LTU), Kolkata (West Bengal)	18-03-2026	Pending	Reply against SCN filed on 18.10.2025 before GST Authority, West Bengal. Reply partly accepted and order issued on 22.12.2025 for total demand - Rs. 1,03,33,255/- (Tax - 55,46,029/- + Interest - 42,20,603/- + Penalty - 5,66,623/-). Accepted Interest of Rs. 93,902/- paid on 26.02.2026. First Appeal filed on 18.03.2026 with pre-deposit of Tax - Rs. 5,54,604/-. Appeal pending.

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