



By Electronic Mode

26th March, 2025

The General Manager
DCS-Listing
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

Scrip Code: 504076

Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 30 read with Para B of Part A of the Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023, please find attached the details of the Show Cause Notices received under the Goods and Service Tax Act, 2017 which are meeting the materiality thresholds of the Company in **Annexure 1**.

This is for your information and records.

Thanking You,

Yours Faithfully,

For **JYOTI LIMITED**

CS S. Singhal
Vice President (Legal) &
Company Secretary
M. No. F8289





Annexure 1

Additional Details required as per SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023

Sr. No.	Particulars	Details
i.	<p>Brief details of litigation viz</p> <p>a) Name(s) of the opposing party</p> <p>b) Court / tribunal / agency where litigation is filed</p> <p>c) Brief details of dispute / litigation</p>	<p>Office of the Deputy Commissioner of State Tax Enforcement, Divison 5, 4th Floor, I Block, Raopura, Vadodara, Gujarat – 390001.</p> <p>The GST Department has given a Show Cause Notice for recovery of wrong availment of Input Tax Credit for the tax period 2018-19.</p> <p>The Company has received a Show Cause Notice under section 74 of the Goods and Services Tax Act, 2017 from GST Authorities pursuant to the earlier purchase of Goods from one of the vendor i.e Saisons Trade & Industry Private Limited.</p> <p>The Order was received by the Company on 25th March, 2025.</p>
ii.	<p>Expected financial implications, if any, due to compensation, penalty, etc. :</p>	<p>The Company is taking appropriate steps to reply to the Show Cause Notice received from the GST Authorities. The Company has a strong case on merits and does not foresee any material impact on the financial, operational, or other activities.</p>
iii.	<p>Quantum of claims, if any:</p>	<p>Tax Demand (including interest & Penalty) – Rs.55.27 lakhs has been Demanded pursuant to the Show Cause Notice issued by the GST Authorities.</p>





Sr. No.	Particulars	Details
iv.	<p>Brief details of litigation viz</p> <p>d) Name(s) of the opposing party</p> <p>e) Court / tribunal / agency where litigation is filed</p> <p>f) Brief details of dispute / litigation</p>	<p>Office of the Deputy Commissioner of State Tax Enforcement, Divison 5, 4th Floor, I Block, Raopura, Vadodara, Gujarat – 390001.</p> <p>The GST Department has given a Show Cause Notice for recovery of wrong availment of Input Tax Credit for the tax period 2019-20.</p> <p>The Company has received a Show Cause Notice under section 74 of the Goods and Services Tax Act, 2017 from GST Authorities pursuant to the earlier purchase of Goods from one of the vendor i.e Saisons Trade & Industry Private Limited.</p> <p>The Order was received by the Company on 25th March, 2025.</p>
v.	<p>Expected financial implications, if any, due to comperensation, penalty, etc. :</p>	<p>The Company is taking appropriate steps to reply to the Show Cause Notice received from the GST Authorities. The Company has a strong case on merits and does not foresee any material impact on the financial, operational, or other activities.</p>
vi.	<p>Quantum of claims, if any:</p>	<p>Tax Demand (including interest & Penalty) – Rs.12.87 lakhs has been Demanded pursuant to the Show Cause Notice issued by the GST Authorities.</p>

