



By Electronic Mode

20<sup>th</sup> May, 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**

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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/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 please find attached the details of the Order 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/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024**

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 Assistant Commissioner of State Tax (Enforcement) Division-5, Vadodara, Gujarat</p> <p>The GST Department has passed an Order for recovery of wrong availment of Input Tax Credit for the tax period 2018-19 pursuant to the Show Cause Notice received by the Company earlier for the Purchase of Goods from one the Vendor i.e SAISONS TRADE &amp; INDUSTRY PVT LTD.</p> <p>The Order was received by the Company on 19<sup>th</sup> May, 2025.</p>
ii.	Expected financial implications, if any, due to compensation, penalty, etc. :	<p>The Company is taking appropriate steps to file appeal against the Order 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.	Quantum of claims, if any:	<p>Tax Demand (including interest &amp; Penalty) – Rs.55.74 lakhs has been Demanded pursuant to the Order passed by the GST Authorities.</p>

