



By Electronic Mode

31st March, 2025

To,
General Manger
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/PoD2/CIR/P/0155 dated 11th November, 2024, please find attached the details of the Assessment order for A.Y. 2020-21 and Show Cause Notice for penalty for the Assessment order of A.Y. 2020-21 which are meeting the materiality thresholds of the Company in **Annexure 1** and **Annexure 2** respectively.

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 11th 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>Income Tax Department</p> <p>Office of the Assistant Commissioner of Income Tax Circle1(1)(1), Vadodara</p> <p>The Income Tax Department has passed an Assessment order for A.Y. 2020-21 in respect of various Income Tax disallowances. The Company believes that it has adequate factual and legal grounds to reasonably substantiate its position in this matter.</p> <p>The Assessment order was received by the Company on 30th March, 2025.</p>
ii.	Expected financial implications, if any, due to compensation, penalty, etc. :	The Company is taking appropriate steps to appeal against the order before the appropriate authority. The Company does not foresee any material impact on the financial, operational, or other activities.
iii.	Quantum of claims, if any:	Income Tax Demand (Including Interest) – Rs.108.17 crores has been levied pursuant to the assessment order.



Additional Details required as per SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024

Sr. No.	Particulars	Details
i.	Brief details of litigation viz a) Name(s) of the opposing party b) Court / tribunal / agency where litigation is filed c) Brief details of dispute / litigation	Income Tax Department Income Tax Department, Circle1(1)(1), Vadodara The Income Tax Department has issued a Show Cause Notice for penalty under section 270A of the Income Tax Act, 1961 on account of Assessment order passed on 30 th March, 2025. The Company believes that it has adequate factual and legal grounds to reasonably substantiate its position in this matter. The Show Cause Notice was received by the Company on 30 th March, 2025.
ii.	Expected financial implications, if any, due to compensation, penalty, etc. :	The Company is taking appropriate steps to reply to the Show Cause Notice dated 30 th March, 2025. The Company does not foresee any material impact on the financial, operational, or other activities.
iii.	Quantum of claims, if any:	

