

General information about company		
Scrip code	504741	
NSE Symbol	INDIANHUME	
MSEI Symbol	NOTLISTED	
ISIN	INE323C01030	
Name of the entity	THE INDIAN HUME PIPE COMPANY LIMITED	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Reporting Quarter Type	Quarterly	
Date of Quarter Ending	30-06-2025	
Type of company	Equity	
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	Yes	
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes	
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	No	This disclosure is not applicable as there were no acquisition of shares or voting rights in unlisted companies during the quarter ended under review.
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	No	This disclosure is not applicable as there were no imposition of fine or penalty during the quarter ended under review.

Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?					Yes				
Risk management committee					Applicable				
Market Capitalisation as per immediate previous Financial Year					Top 2000 listed entities				
Is SCORE ID Available ?					Yes				
SCORE Registration ID					i00082				
Reason For No SCORE ID									
Type of Submission					Original				
Remarks (website dissemination)									
Remarks for Exchange (not for Website Dissemination)									
Annexure I									
Annexure I to be submitted by listed entity on quarterly basis									
I. Composition of Board of Directors									
Disclosure of notes on composition of board of directors explanatory									
Whether the listed entity has a Regular Chairperson							Yes		
Whether Chairperson is related to MD or CEO							Yes		
Sr	Title (Mr / Ms)	Name of the Director	PAN	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Date of Birth	
1	Mr	RAJAS RATANCHAND DOSHI		00050594	Executive Director	Chairperson related to Promoter	CEO-MD	01-09-1951	

2	Mr	MAYUR RAJAS DOSHI		00250358	Executive Director	Not Applicable		12-03-1979
3	Ms	JYOTI RAJAS DOSHI		00095732	Non-Executive - Non Independent Director	Not Applicable		19-08-1953
4	Ms	ANIMA BHUPENDRA KAPADIA		00095831	Non-Executive - Non Independent Director	Not Applicable		04-07-1951
5	Ms	SUCHETA NILESH SHAH		00322403	Non-Executive - Independent Director	Not Applicable		31-08-1966
6	Mr	NANDAN SURAJRATAN DAMANI		00058396	Non-Executive - Independent Director	Not Applicable		01-12-1952
7	Mr	ASHISH GIRDHARILAL VAID		00086718	Non-Executive - Independent Director	Not Applicable		26-10-1965
8	Mr	ROHIT RAJGOPAL DHOOT		00016856	Non-Executive - Independent Director	Not Applicable		29-09-1968

I. Composition of Board of Directors

Disqualification of Directors under section 164 of the Companies Act, 2013

Sr	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status
1	No				Active
2	No				Active
3	No				Active

4	No				Active
5	No				Active
6	No				Active
7	No				Active
8	No				Active

I. Composition of Board of Directors

Sr	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 of director (in months)	No of Directorship in listed entities including this listed entity (Refer Regulation 17A of Listing Regulations)	No of Independent Directorship in listed entities including this listed entity [with reference to proviso to regulation 17A(1) & reg. 17A(2)]	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)	Reason for Cessation	Notes for not providing PAN	Notes for not providing DIN
1	NA		30-06-1988	01-07-2023			1	0	2	1			
2	NA		28-05-2012	01-07-2024			1	0	1	0			
3	NA		27-05-1996	01-08-2024			1	0	0	0			
4	NA		27-07-2001	03-08-2023			1	0	1	1			

5	NA		12-02-2020	12-02-2023		64.19	3	3	9	3			
6	NA		01-08-2023	01-08-2023		23	3	2	4	2			
7	NA		25-07-2024	25-07-2024		11.06	1	1	1	0			
8	NA		25-07-2024	25-07-2024		11.06	5	3	5	1			

Audit Committee Details							
Whether the Audit Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00058396	NANDAN SURAJRATAN DAMANI	Non-Executive - Independent Director	Chairperson	04-08-2023		
2	00322403	SUCHETA NILESH SHAH	Non-Executive - Independent Director	Member	04-08-2023		
3	00086718	ASHISH GIRDHARILAL VAID	Non-Executive - Independent Director	Member	25-07-2024		
4	00016856	ROHIT RAJGOPAL DHOOT	Non-Executive - Independent Director	Member	25-07-2024		

Nomination and remuneration committee		
Whether the Nomination and remuneration committee has a Regular Chairperson		Yes

Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00322403	SUCHETA NILESH SHAH	Non-Executive - Independent Director	Chairperson	25-07-2024		
2	00086718	ASHISH GIRDHARILAL VAID	Non-Executive - Independent Director	Member	25-07-2024		
3	00050594	RAJAS RATANCHAND DOSHI	Executive Director	Member	16-03-2020		

Stakeholders Relationship Committee							
Whether the Stakeholders Relationship Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00095831	ANIMA BHUPENDRA KAPADIA	Non-Executive - Non Independent Director	Chairperson	25-10-2001		
2	00050594	RAJAS RATANCHAND DOSHI	Executive Director	Member	25-10-2001		
3	00322403	SUCHETA NILESH SHAH	Non-Executive - Independent Director	Member	16-03-2020		

Risk Management Committee							
Whether the Risk Management Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks

Disclosure of notes on meeting of board of directors explanatory								
Sr. No.	Date(s) of meeting (if any) in the previous quarter	Date(s) of meeting (if any) in the current quarter	Maximum gap between any two consecutive (in number of days)	Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors present* (All directors including Independent Director)	No. of Independent Directors attending the meeting*
1	12-02-2025				Yes	8	8	4
2	19-03-2025		34		Yes	8	7	3
3		14-05-2025	55		Yes	8	8	4
4		12-06-2025	28		Yes	8	8	4

Annexure 1

IV. Meeting of Committees

Disclosure of notes on meeting of committees explanatory										
Sr	Name of Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Name of other committee	Reason for not providing date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors in the Committee as on date of the meeting	Number of Directors Present (All Directors including Independent Director)	No. of Independent Directors attending the meeting*	No. of members attending the meeting (other than Board of Directors)

1	Audit Committee	12-02-2025				Yes	4	4	4	0
2	Audit Committee	14-05-2025	90			Yes	4	4	4	0
3	Audit Committee	12-06-2025	28			Yes	4	4	4	0
4	Nomination and remuneration committee	14-05-2025				Yes	3	3	2	0
5	Corporate Social Responsibility Committee	14-05-2025				Yes	3	3	1	0
6	Risk Management Committee	14-05-2025				Yes	3	3	1	0

Annexure 1

V. Affirmations

Sr	Subject	Compliance status (Yes/No)
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

3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	Yes
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee	Yes
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities)	Yes
6	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
7	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
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	Yes

Annexure 1		
Sr	Subject	Compliance status
1	Name of signatory	Niraj R. Oza
2	Designation	Company Secretary and Compliance Officer

Details of Cyber security incidence		
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		No
Number of cyber security incidence or breaches or loss of data event occurred during the quarter		
Sr.	Date of the event	Brief details of the event

Signatory Details	
Name of signatory	Niraj R. Oza
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	15-07-2025

Investor Grievance Details	
No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	1
No. of investor complaints disposed off during the Quarter	1
No. of investor complaints those remaining unresolved at the end of the Quarter	0

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:				
Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes				
Sr. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute

1	Joint Commissioner (Corporate Circle), State Tax, Jhansi Zone, Uttar Pradesh (Assessment Period 2017-2018) (CGST & UPGST Acts)	23-01- 2025	<p>The GST authority held that Company is not eligible for TRANS1 credit as it has not uploaded invoices in support of its claim at the time of making application. Hence, order under section 74(9) of the CGST Act was passed raising tax demand of Rs. 14,12,962/- interest Rs. 18,65,110/- and Penalty Rs. 14,12,962/-.</p> <p>Company submits that the order is passed without granting opportunity of personal hearing as well as ignoring the invoice copies submitted by the Company that are available on record. Company also submits that GST Authority erred in invoking provisions of section 74 of the CGST Act and hence order passed beyond statutory time limit is bad in law. Being aggrieved by the said order, company has filed appeal before first appellate authority on 10th March 2025 challenging the action of the GST authority. The said appeal of the Company is admitted by Additional Commissioner Grade II, Appeal, Corporate Circle, Jhansi, Uttar Pradesh on 20th March 2025. The appeal is pending adjudication.</p>	The company representative attended the hearing in this matter scheduled on 4th May 2025 & 15th May 2025 and made oral and written submissions on the issues involved in appeal. The Company is in receipt of order dated 22nd May 2025 passed by Additional Commissioner, Grade II, Appeals-1, State Tax, Jhansi allowing fully the appeal of the Company resulting in CGST relief of Rs. 14,12,962/-, CGST Interest of Rs. 18,65,100/- and CGST Penalty of Rs. 14,12,962/-. The Company has also received refund sanction order of Rs. 1,41,297/- being pre-deposit amount paid while filing appeal, vide order dated 26th June 2025 passed by Joint Commissioner, Corporate Circle, Jhansi, Uttar Pradesh.
2	The Joint Commissioner of Central Goods & Services Act (CGST) & Central excise, Bhopal	14-01- 2025	<p>The Joint Commissioner CGST, Bhopal while adjudicating the Show Cause Notice No 11/ADC/GST/BPL/2023-24 dated 04/03/2024 had upheld the action of the audit team under the CGST / Madhya Pradesh Goods & Services tax Act holding that company is liable to pay interest of Rs. 34,99,182/- and penalty of Rs. 95,55,255/- vide his order dated 31st December, 2024 received by the Company on 14th January 2025, covering the period 1st April 2020 to March 31, 2022. Being aggrieved by the said action of the Joint Commissioner, CGST, Bhopal, company</p>	Company has filed appeal before Commissioner, Appeals, Bhopal on 4th April 2025 challenging the interest and penalty imposed in Order in Original. The appeal is pending adjudication as on 30th June, 2025.

			had preferred appeal before the Commissioner (Appeals), Bhopal. The said appeal is pending for adjudication.	
3	The Principal Commissioner of Income Tax, Mumbai 1 (AY 2020-2021)	31-03-2025	The Principal Commissioner of Income Tax, Mumbai 1 has passed an order dated 31/03/2025 revising the original assessment order passed under section 143(3) dated 19/09/2022 for the Assessment Year 2020-2021. The assessment in pursuance of passing of the order under section 263 is pending for adjudication.	Being aggrieved by the order passed by the Principal Commissioner of Income Tax, (PCIT) Mumbai 1, Company has filed appeal to the Hon. Income Tax Appellate Tribunal, Mumbai on 6th May 2025 challenging the order passed under section 263 of the Act. The appeal was heard by the Hon. ITAT, Mumbai on 19th June 2025. The Hon. ITAT Mumbai, in its order dated 30th June 2025 observed that the impugned order passed by PCIT is void ab initio and bad in law as same was passed without issuing show cause notice and granting mandatory hearing to the assessee as required in law. Hence, the Hon. ITAT quashed the order passed by PCIT.
4	The Principal Commissioner of Income Tax, Mumbai 1 (AY 2021-2022)	31-03-2025	The Principal Commissioner of Income Tax, Mumbai 1 has passed an order dated 31/03/2025 revising the original assessment order passed under section 143(3) dated 22/12/2022 for the Assessment Year 2021-2022. The assessment in pursuance of passing of the order under section 263 is pending for adjudication.	Being aggrieved by the order passed by the Principal Commissioner of Income Tax, (PCIT) Mumbai 1, Company has filed appeal to the Hon. Income Tax Appellate Tribunal, Mumbai on 6th May 2025 challenging the order passed under section 263 of the Act. The appeal was heard by the Hon. ITAT, Mumbai on 19th June 2025. The Hon. ITAT Mumbai in its order dated 30th June 2025 observed that the impugned order passed by PCIT is void ab initio

				and bad in law as same was passed without issuing show cause notice and granting mandatory hearing to the assessee as required in law. Hence, the Hon. ITAT quashed the order passed by PCIT.
5	Commissioner, Commercial Tax, Chhattisgarh.	21-03- 2025	The Commissioner, Commercial tax, Chhattisgarh has issued notice in term of section 48 & 49 of the Chhattisgarh VAT Act, 2005 proposing to revise the original assessment order passed on 30/12/2021 for the financial year 2016-2017. The proceedings in pursuance of the said notice is pending for adjudication.	Company representative attended the hearing before the Hon. Commissioner, Commercial Tax, Chhattisgarh at Raipur on 23rd April 2025 and explained the issues involved. The Commissioner & his associates officials part heard the matter and adjourned the hearing. The next date of hearing will be communicated by the office of the Commissioner.
6	Commissioner, Commercial Tax, Chhattisgarh.	21-03- 2025	The Commissioner, Commercial tax, Chhattisgarh has issued notice in term of section 48 & 49 of the Chhattisgarh VAT Act, 2005 proposing to revise the original assessment order passed on 20/05/2022 for the financial year 2017-2018 (First Quarter). The proceedings in pursuance of the said notice is pending for adjudication.	Company representative attended the hearing before the Hon. Commissioner, Commercial Tax, Chhattisgarh at Raipur on 23rd April 2025 and explained the issues involved. The Commissioner & his associates officials part heard the matter and adjourned the hearing. The next date of hearing will be communicated by the office of the Commissioner.
7	Excise & Taxation Authority, Faridabad, Haryana (FY 2014- 2015)	31-03- 2018	NA	Company had filed appeal on 15/05/2019 before the Joint Taxation & Excise Commissioner, (Appeals) Faridabad, challenging the order dated 31/03/2018 passed by Excise & Taxation Officer, Faridabad, Haryana under Haryana Value Added Tax Act

				for the financial Year 2014-2015, disallowing deduction of Rs. 3,98,68,350/- while arriving at the taxable turnover. The Joint Taxation & Excise Commissioner (Appeals) vide his order dated 26th May 2025 remanded the matter back to the files of the Assessing Authority. The remind proceeding is pending.
8	Excise & Taxation Authority, Faridabad, Haryana (FY 2015-2016)	27-03-2019	NA	Company had filed appeal on 15/05/2019 before the Joint Taxation & Excise Commissioner, (Appeals) Faridabad, challenging the order dated 31/03/2018 passed by Excise & Taxation Officer, Faridabad, Haryana under Haryana Value Added Tax Act for the financial Year 2015-2016, disallowing deduction of Rs. 1,48,79,725/- while arriving at the taxable turnover. The Joint Taxation & Excise Commissioner (Appeals) vide his order dated 26th May 2025 remanded the matter back to the files of the Assessing Authority. The remind proceeding is pending.
9	Excise & Taxation Authority, Faridabad, Haryana (FY 2016-2017)	05-03-2020	NA	Company had filed appeal on 05/03/2020 before the Joint Taxation & Excise Commissioner, (Appeals) Faridabad, challenging the order dated 31/03/2018 passed by Excise & Taxation Officer, Faridabad, Haryana under Haryana Value Added Tax Act for the financial Year 2016-2017,

				disallowing deduction of Rs. 1,91,01,689/- while arriving at the taxable turnover. The Joint Taxation & Excise Commissioner (Appeals) vide his order dated 26th May 2025 remanded the matter back to the files of the Assessing Authority. The remind proceeding is pending.
10	Commercial Tax Officer, Corporate Circle, Jhansi, Uttar Pradesh (UP VAT Act 2010-2011)	20-04-2023	NA	During the quarter, Company is in receipt of order passed by Commercial Tax Officer, Corporate Circle, Jhansi under UPVAT Act allowing the input tax credit amounting to Rs. 1,87,950/- in respect of capital goods purchased in FY 2009-2010 and pertaing to the current year, in the remand proceedings concluded on 24th March 2025.
11	Commercial Tax Officer, Corporate Circle, Jhansi, Uttar Pradesh (UP Entry Tax Act 2011-2012)	13-03-2024	NA	During the quarter, Company is in receipt of order passed by Commercial Tax Officer, Corporate Circle, Jhansi under UP Entry Tax Act holding that no entry tax is payable on HR Coils as held in the original assessment order dated 13.03.2024 and allowing refund of Rs. 2,72,296/- paid by the Company under protest, in the remand proceedings concluded on 8th May 2025.
12	Commercial Tax Officer, Corporate Circle, Jhansi, Uttar Pradesh (UP Entry Tax Act 2012-2013)	13-03-2024	NA	During the quarter, Company is in receipt of order passed by Commercial Tax Officer, Corporate Circle, Jhansi under UP Entry Tax Act holding that no entry tax is payable on the goods worth Rs. 20,00,000/- purchased within the

				local area in the remand proceedings concluded on 17th April 2025.
13	Deputy Commissioner of State Tax, Pune VAT E 102 (Assessment Period 2013-2014)	02-06-2018	The appeal was filed by the Company before the Joint Commissioner of State Tax, PUN-APP-F-0001, Pune (First Appellate Authority) against the order passed by the Deputy Commissioner of State Tax (Assessing Authority) on 29th March 2018 for the financial year 2013-2014 wherein the assessing authority determined the taxable turnover by bringing labour value as sale of goods amounting to Rs. 3.06 Crore and also disallowing Input Tax Credit (ITC) of Rs. 15.72 Lakhs arising out of mismatch. The said assessment had resulted in the demand of Rs. 38.84 Lakhs as against refund of Rs. 43 lakhs claimed by the Company. During the quarter under consideration, the First Appellate Authority, Ex-parte confirmed the action of the assessing authority vide his order dated 13/01/2025. The company had moved restoration application against the said order. The Appellate Authority was pleased to restore the matter back and the appeal proceedings are currently going on.	The remand proceeding is ongoing and pending as on 30th June, 2025.
14	Deputy Commissioner of State Tax, Pune VAT E 102 (Assessment Period 2014-2015)	25-11-2020	The appeal was filed by the Company before the Joint Commissioner of State Tax, PUN-APP-F-0001, Pune (First Appellate Authority) against the order passed by the Deputy Commissioner of State Tax (Assessing Authority) on 25th November 2020 for the financial year 2014-2015 wherein the assessing authority determined the taxable turnover by not allowing value of depreciation and finance cost. The said	The remand proceeding is ongoing and pending as on 30th June, 2025.

			assessment had resulted in the reduction in refund of Rs. 30.77 Lkhs as against original refund claim of Rs. 99.77 lakhs claimed by the Company. During the quarter under consideration, the First Appellate Authority, Ex-parte confirmed the action of the assessing authority vide his order dated 28/01/2025. The company had moved restoration application against the said order. The Appellate Authority was pleased to restore the matter back and the appeal proceedings are currently going on.	
15	Commissioner of Income Tax, Appeals, NAFAC (Assessment Year 2022-2023)	27-03-2024	NA	Being aggrieved by the order passed by the Income Tax Officer, NAFAC, Delhi, the Company had filed appeal before Commissioner of Income Tax, Appeals, NAFAC, Delhi on 22/04/2024 challenging the additions made amounting to Rs. 302.72 Crores. In response to hearing notice dated 4th June 2025, Company has submitted detailed response on 19th June 2025. The appeal proceeding is pending as on 30th June 2025.
16	Commissioner of Income Tax, Appeals, NAFAC (Assessment Year 2023-2024)	25-03-2025	The Income Tax Officer (NAFAC) Delhi, has passed and served the assessment order under section 143(3) of the Income Tax Act dated 25th March 2025 making certain additions to income / disallowances of Expenses amounting to Rs. 298.83 Crores. Being aggrieved by the said additions / disallowances, the company has filed appeal on 31/03/2025 before the Commissioner of Income Tax (Appeals), (NAFAC) challenging	In response to the hearing notice dated 4th June 2025, Company has submitted detailed response. The appeal proceeding is pending adjudication as on 30/06/2025.

			all the additions/ disallowances. The said appeal is pending for adjudication.	
17	The Joint Commissioner of Central Goods & Services Act (CGST) & Central excise, Bhopal (2017-2018-2019-2020)	30-11-2023	The Joint Commissioner CGST, Bhopal while adjudicating the Show Cause Notice No 03/ADC/GST/BPL/2023-24/dated 10th August 2023 had upheld the action of the audit team under the CGST / Madhya Pradesh Goods & Services tax Act holding that company is liable to pay GST of Rs. 53,62,251/- along with interest of Rs. 32,38,205/- and penalty of Rs. 1,56,97,001/- vide his order dated 30th November 2023, covering the period 1st July 2017 to March 31, 2020. Being aggrieved by the said action of the Joint Commissioner, CGST, Bhopal, company had preferred appeal before the Commissioner (Appeals), Bhopal. The said appeal was heard on 19/03/2025 in which company made detailed oral submission and submitted its written submissions on 26th March 2025 challenging this unjustifiable demand. The final order is awaited.	The Commissioner Appeals, Bhopal heard the matter on 13th June, 2025 and passed the final order dated 26th June 2025 granting partial relief of Rs. 10,10,851/- in respect of penalty imposed by the adjudicating authority. Company intends to file an appeal, against the balance demand of tax, interest and penalty, before the Hon. GST Appellate Tribunal (GSTAT) as and when constituted and within the time allowed by the Government in this regard.
18	Assistant Commissioner (CT), LTU, Secunderabad Division, Hyderabad, Telangana (Assessment Period April 2015 to June 2017)	24-06-2022	The Assistant Commissioner, (CT) LTU Secunderabad Division, Hyderabad, (Assessing Authority) had passed the assessment order dated 28/05/2022 rejecting the refund claim of the Company amounting to Rs. 2.68 Crores. Being aggrieved by such action on the part of the Assessing Authority, the Company had preferred appeal before the Appellate Joint Commissioner (ST), Secunderabad Division, Hyderabad (Appellate Authority). During the quarter ending March 2025, the said appeal is disposed off by the Appellate Authority vide his order dated 02/12/2024 received by the Company on	The remand proceeding has not yet initiated by the Assessing Authority and pending as on 30th June 2025.

			23/12/2024. Being aggrieved by the said order, Company has filed further appeal to the Hon. VAT Tribunal, Telangana State on 14th February 2025 against rejection of its part refund amounting to Rs. 2.05 Crores. As regards, balance refund amount of Rs. 63 Lakhs, matter was remanded back to the files of the Assessing Authority, by the Appellate Authority. The remand proceedings have not yet initiated by the Assessing Authority.	
19	Additional Commissioner (ST) Appellate Authority, Tirupati. (APGST Act 2017) (Assessment Period 2018-2019 & 2019-2020)	31-03-2023	The Assistant Commissioner (ST) FAC Circle II, Anantapur, Andhra Pradesh had passed the assessment order dated 31/03/2023 under CGST & AP GST Act raising GST demand of amounting to Rs. 2.88 Crores, on account of mismatch in ITC claimed by the Company. An order imposing interest of Rs. 2.73 Crores and Penalty of Rs. 2.88 Crores was passed on 17/07/2023. Being aggrieved by the said order, company had preferred appeal before Additional Commissioner (ST), Tirupati. The said appeal is disposed off by the appellate authority on 31/01/2025 granting partial relief of Rs. 21 lakhs each in tax and penalty. Company is proposing to challenge the said order of the appellate authority before the GST Appellate Tribunal as and when constituted and within the time permitted by Government.	Company intends to file appeal before the GST Appellate Tribunal as and when constituted and within the time allowed by the Government in this regard.