



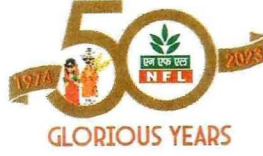
# नेशनल फर्टिलाइजर्स लिमिटेड

(भारत सरकार का उपक्रम)

कॉरपोरेट कार्यालय : ए-11, सेक्टर-24, नोएडा - 201301

जिला गौतम बुद्ध नगर (उ.प्र.),

दूरभाष : 0120-2412294, 2412445, फ़ैक्स : 0120-2412397



## NATIONAL FERTILIZERS LIMITED

(A Govt. Of India Undertaking)

Corporate Office : A-11, Sector-24, Noida-201301,

Distt. Gautam Budh Nagar ( U.P.)

Ph.: 0120-2412294, 2412445, Fax : 0120-2412397

Ref No. NFL/SEC/SE/1631

Dated: 27.02.2025

National Stock Exchange of India Ltd. Exchange Plaza, C-1, Block-G, Bandra Kurla Complex, Bandra (E), Mumbai-400051 NSE Symbol- NFL	BSE Limited Corporate Relationship Department, 1st Floor, New Trading Wing, Rotunda Building, Phiroze Jeejeebhoy Towers Street, Mumbai- 400001 BSE Scrip Code -523630
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Sub: Information under Regulation 30 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir,

Pursuant to the provisions of Regulation 30 read along with Para A of Part A of Schedule III of the SEBI Listing Regulations, this is to kindly inform you that the company has received the order dated 29<sup>th</sup> January, 2025 from Joint Commissioner, Office of the Commissioner of Central Tax, GUNTUR.

The requisite details of disclosure are attached herewith as **Annexure-A**.

We request the Exchanges to take the aforesaid disclosure on their records.

Thanking you,

Yours Faithfully,  
For National Fertilizers Limited

(Ashok Jha)  
Company Secretary

Encl: As Above

Details of events that need to be provided	Information of such event(s)
Name of the Authority	Joint Commissioner, Office of the Commissioner of Central Tax , GUNTUR.
Nature and details of the action(s) taken, initiated or order(s) passed	Order passed under Section 74 of the CGST/SGST Act, 2017 are pari materia to the provisions of Section 73 of the Finance Act 1994 and Section 11A of Central Excise Act 1944.
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	27-02-2025
Details of the violations / contravention committed or alleged to be committed	<p>Demand raised on the following objections raised :</p> <ol style="list-style-type: none"> <li>i. Short Payment of GST for the period 2018-19 and 2020-21.</li> <li>ii. Non-payment of GST on freight charges under RCM as per GSTR - 2A during 2018-19 , 2019-20 and 2021-22.</li> <li>iii. Irregular availment of ITC in IGST head instead of CGST and SGST during the year 2018-19 and also on account of reconciliation of ITC admissible as per GSTR -2A with GSTR -3B /Purchase Register during the period 2018-19 to 2021-22.</li> <li>iv. Non reversal of Credit on short fall during the audit period.</li> <li>v. Non-payment of GST on additional consideration received from Government of India as reimbursement for handling of Imported Urea at ports.</li> </ol>
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p><b>Total Demand - Rs 28.96 Crores</b></p> <p>There is no material impact on financial and operational activities of the Company on account of this Order. The Company is reviewing the Order and will exercise right to file appeal before Commissioner Appeals.</p>