



To,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400 001

To,
Listing Department,
National Stock Exchange of India Limited
C-1, G-Block, Bandra - Kurla Complex
Bandra (E), Mumbai – 400 051

Scrip Code: 540403; Scrip Symbol: CLEUCATE
ISIN: INE201M01029

Subject: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Order in Original received from Office of the Principal Commissioner of Central GST, Delhi North

Dear Sir/ Ma'am,

This is to inform you that the Company has received the Order in Original from the Office of the Principal Commissioner of Central GST, Delhi North dated 22.01.2025 raising demand for tax amounting to Rs. 12.81 Crores and equivalent amount of penalty of Rs. 12.81 Crores.

Information as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III and the SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI/HO/CFD/PoD2/CIR/P/0155 November 11, 2024 and other circulars issued in this regard is enclosed as **Annexure- A**.

The Company would like to add that it had won a similar ruling in the Supreme Court under the erstwhile Service Tax regime. The Company believes that it has discharged all its relevant GST liabilities in compliance with the applicable laws and is in process of appealing the same with the concerned authorities.

Please take the same on record and acknowledge receipt.

Thanking You
For CL Educate Limited

Rachna Sharma
Company Secretary and Compliance Officer
ICSI Membership No.: A17780

Place: New Delhi
Date: February 04, 2025

S. No.	Particulars	Details
1	name of the authority;	Office of the Principal Commissioner of Central GST, Delhi North, New Delhi -110019
2	nature and details of the action(s) taken or order(s) passed;	The Order is for raising demand for tax amounting to Rs. 12.81 Crores and an equivalent amount of penalty of Rs. 12.81 Crores. Action proposed to be taken by the Co: Appeal is to be filed
3	date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	Received on the portal on January 30, 2025
4	details of the violation(s)/contravention(s) committed or alleged to be committed;	GST to be levied on sale of books as “Composite Supply” – alleged
5	impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	No impact on financial or operational activities of the Company. Show Cause Notice received earlier was disclosed in the Annual Audited Financial Statements for the year ended March 31, 2024.