

**EMMFORCE AUTOTECH LIMITED**  
**(CIN - U29301HR2023PLC115705)**  
**Regd. Office: Plot No. 287, Industrial Area, Phase II, Industrial Estate**  
**Panchkula-134113 Haryana Email: ashok@emmbros.in**

To,

Date: 17.02.2025

Department of Corporate Services  
The BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai -400001.

*Scrip Code: 544166*

**Sub: Intimation under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)**

Dear Sir/Madam,

This is to submit that the company has received following protective show cause notices from Office of the Assistant Commissioner, Central Goods and Service Tax Division, Baddi regarding the cancellation of following refund amounts erroneously sanctioned to company and recovery of the same along with interest and imposition of penalty, if any:

- a. Refund amount of Rs. 16,53,837/-
- b. Refund amount of Rs. 8,84,398/-
- c. Refund amount of Rs. 7,66,359/-
- d. Refund amount of Rs. 3,82,477/-

It is pertinent to submit that the company has already reversed/ refunded the amount of excess refund claimed erroneously, forming subject matter of the aforesaid protective show cause notices.

The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are attached as **Annexure A**.

We request you to kindly take the above on your record.

This is submitted for your information.

Thanking you,  
Yours Sincerely,  
For **Emmforce Autotech Limited**

**Ashok Mehta**  
**Managing Director**  
**DIN: 00058188**

**Annexure A**

1.	<b>Name of the Authority</b>	Central Goods & Services Tax Range III, Baddi, Solan (HP)
2.	<b>Nature and details of the action(s) taken, initiated or order(s) passed.</b>	<p>Protective Show cause notices received,</p> <p>(I) for cancellation of following refunds sanctioned to the company by Department:</p> <p>a. Refund amount of Rs. 16,53,837/-  b. Refund amount of Rs. 8,84,398/-  c. Refund amount of Rs. 7,66,359/-  d. Refund amount of Rs. 3,82,477/-</p> <p>(ii) A demand of interest on the amount mentioned above u/s 73 of CGST/HPGST Act, 2017 read with Section 50 of the CGST/HPGST Act, 2017.</p> <p>(iii) Imposition of penalty in terms of Section 73(9) of the CGST Act, 2017 read with Section 20 of IGST ACT, 2017</p>
3	<b>Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority</b>	17.02.2025
4	<b>Details of the violation(s)/ contravention(s) committed or alleged to be committed</b>	<p>As per the show cause notices received, the company has allegedly wrongly availed ITC of GST.</p> <p>It is pertinent to submit that the company has already reversed/ refunded the amount of excess refund claimed erroneously, forming subject matter of the aforesaid protective show cause notices.</p>
5	<b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.</b>	<p>The company is examining the protective show cause notice and will file the appropriate reply of the same.</p> <p>There will be no significant impact on financial, operations or other activities as the company has already reversed/ refunded the amount of excess refund claimed erroneously, forming subject matter of the aforesaid protective show cause notices.</p>