



**SPECIALITY  
RESTAURANTS LIMITED**

CIN: L55101WB1999PLC090672 Email : corporate@speciality.co.in  
Morya Land Mark - 1, 4th Floor, B-25, Veera Industrial Estate, Off New Link Road, Andheri (W), Mumbai 400 053  
Tel. No. (022) 62686700 Website-www.speciality.co.in

October 28, 2023

To,  
**General Manager,  
Listing Operations,  
BSE Limited,**  
P.J. Tower, Dalal Street,  
Mumbai - 400 001.

**Vice President,  
Listing Compliance Department,  
National Stock Exchange of India Limited,**  
'Exchange Plaza', Bandra Kurla Complex,  
Bandra (E), Mumbai - 400 051.

Dear Sir/ Madam,

**Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

Please note that the Company has received a notice ("**Demand Notice**") in relation to payment of shortfall tax under Section 74(5) of the CGST Act, 2017 and other relevant provisions, from the Office of the Commissioner, Kolkata South CGST & CX Commissionerate, Kolkata. The said Demand Notice alleges a tax demand of approximately ₹ 3,74,90,370/-.

The alleged Demand Notice pertains to GST on license fee on RCM along with certain penalty amounts, reversal of ITC falling under Block Credit, non- payment of GST on certain sub-lease service and payment of GST on restaurant Service through ITC.

The Company is in discussions with its tax advisors and evaluating the same. The Company will be filing the appropriate response to the Demand Notice within the prescribed timelines.

The above information will also be available on the company website at [www.speciality.co.in](http://www.speciality.co.in).

We request you to take the above information on record.

Thanking you.  
Yours sincerely,  
For **Speciality Restaurants Limited**

**Authorized Signatory**

**Name:** Avinash Kinhikar  
**Designation:** Company Secretary & Legal Head