

Ref. No.: Sec/67/2023-24

August 14, 2023

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 Scrip Code: <b>543334</b> Scrip ID: <b>NUVOCO</b>	<b>National Stock Exchange of India Limited</b> Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai – 400 051 Trading Symbol: <b>NUVOCO</b>
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Dear Sir/Madam,

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

Pursuant to Regulation 30 read with Para B of Part A of Schedule III of the Listing Regulations and in reference to SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 and SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, details with respect to the pending litigations or disputes of the Company and its unlisted material wholly owned subsidiary i.e. NU Vista Limited which are now considered as material in terms of Regulation 30(4)(i)(c) of the Listing Regulations are disclosed herewith in **Annexure A**.

The same is being made available on the Company's website at [www.nuvoco.com](http://www.nuvoco.com).

We request you to take the above on record.

Thanking you,

Yours faithfully,  
For **Nuvoco Vistas Corporation Limited**

**Shruta Sanghavi**  
SVP and Company Secretary

Encl: a/a



**Litigation - Company**

Sr. No	Name of opposing party	name of court/tribunal/agency	brief details of dispute/litigation	expected financial implications, if any, due to compensation, penalty etc.;	quantum of claim against the Company (in Rs cr)	quantum of claim by the Company (in Rs cr)
1	State of Chattisgarh vs. Lafarge (NVCL) & Ors.	Supreme Court	Levy of cess on generation of electricity through DG sets challenged being a levy on production and as such beyond the legislative competence of the State. The matter is pending for final hearing.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.	2.23	
2	GKW Cement Ltd. (NVCL) Vs. State of Rajasthan & Ors.	Supreme Court	Pursuant to Chapter VII of the Rajasthan Finance Act, 2006, 'Land Tax' was levied on mineral bearing lands. The levy was upheld by Division Bench of Rajasthan High Court. The said judgment has been challenged before the Supreme Court. The matter is referred to larger bench & would be listed for final hearing in due course of time.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.	5.57	
3	Lafarge (NVCL) vs. Competition Commission of India	Supreme Court	The Competition Commission of India (CCI) vide order dated August 31, 2016 imposed a penalty on various cement manufacturing companies, including the Company amounting of Rs. 490.01 Crore. Thereafter, the said order was challenged by the Company before Competition Appellate Tribunal (COMPAT). The COMPAT upheld the said order. The order of COMPAT was challenged by the Company before Supreme Court by way of an appeal. The Supreme Court vide an order dated November 21, 2016 stayed the recovery subject to deposit 10% of the penalty amount imposed by the CCI by way of fixed deposit. Accordingly, the Company has deposited the amount in fixed deposit and the same is renewed periodically. The case will be listed for hearing in the due course.		491	
4	NVCL Vs. Madan Lal Agarwala	Calcutta High Court	A suit for recovery was filed against Madan Lal Agarwala an erstwhile CFA on account of stock loss of Rs.2.76 crores. Subsequent to the filing of the suit, there has been realization on account of the sales outstanding, therefore, the total outstanding against the CFA is Rs.2.18 crores. The matter is at evidence stage and will be taken up in due course.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.		2.17
5	Lafarge (NVCL) Vs. UOI & Ors.	Delhi High Court	Makardhokra-IV Coal block was jointly allocated to IST Steel & Power, Gujarat Ambuja Cement and the Company which was deallocated by the Central Government. The deallocation and invocation of Bank Guarantee (BG) was challenged. The court has granted stay against the invocation of BG till final disposal of the writ. The matter is pending for final hearing which would be listed in due course.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.	2.87	
6	Lafarge (NVCL) vs. Om Enterprises	Alipur District Court	Om Enterprises was an erstwhile Consignment Agent. Suit has been filed to recover Rs. 2 crores on account of sales receivables. The matter is at the evidence stage and would be listed in due course.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.		2
7	Lafarge (NVCL) Vs. Smruti Enterprises	Alipur District Court	Smruti Enterprises was an erstwhile Consignment Agent. Suit has been filed to recover the sales outstanding under the CFA account amounting to Rs.1.31 crores. The matter would be listed in due course.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.		1.31
8	Lafarge (NVCL) Vs. CE (Com) CSEB, Chattisgarh	Appellate Tribunal for Electricity, New Delhi	The Chattisgarh State Electricity Board (CSEB) billed to Sonadih Cement Plant at penal rate assuming recorded maximum demand exceeded contract demand, which was not reasonable and the excess amount was liable to be refunded. As per calculation total refundable amount is Rs. 1.31 crore. The CSERC, Raipur had dismissed the petition filed by the Company. The said impugned order was challenged before APTEL. The matter is at the stage of final hearing.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.		1.3
9	Lafarge (NVCL) vs. Chhattisgarh State Electricity Regulatory Commission (CSERC) & Ors.	Chhattisgarh High Court	CSPDCL had served a demand notice of Rs.12.38 Crores towards cross subsidy for FY 2013-14 on the power supplied to Sonadih Cement Plant (SCP). The said demand notice was challenged by way of writ petition. The matter is expected to be listed for final hearing in due course.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.	12.38	
10	Lafarge (NVCL) vs. State of Rajasthan & Ors.	Supreme Court	The levy of Environment and Health Cess on minerals was imposed by Rajasthan Government. The said notification has been challenged before the Rajasthan High Court and the same has been upheld. Against the order of the Rajasthan High Court the Company has filed SLP before the Hon'ble Supreme Court. The Hon'ble Supreme Court restrained the respondents from taking any coercive steps to recover any amount in pursuance of the present proceedings, as and when the demand is raised. However, Hon'ble Court also directed the petitioner to cooperate with the authority by filing statutory returns for annual assessment on the subject. The matter would be listed for hearing in due course.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.	2.77	
11	NVCL Vs The State Of Chhattisgarh	Supreme Court	This matter relates to the Legislative competence of the State of Chhattisgarh in issuing the Notification dated September 4, 2019 amending Schedule I & Schedule II of the Chhattisgarh (Adhosaanrachna, Vikas Avam Paryavaran) Upkar Vidheyak, 2005 & thereby enhancing the rates of Development & Environment Cess w.r.t limestone mining lease at 11.25% from 7.50%. The Chattisgarh High Court upheld the notification and the same is challenged before the Supreme Court.			Being a writ petition, the quantification of the financial value has not been assessed
12	Lafarge (NVCL) Vs State of Chhattisgarh	Chhattisgarh High Court	The Company had filed a writ petition challenging the order dated October 17, 2001 by the Collector of Stamps, Raipur under Section 47-A of the Indian Stamp Act, 1899, in relation to the registered Business Transfer Agreement and registered conveyance deed in relation to acquisition of Sonadih Cement Plant from TISCO. By way of its order dated February 15, 2002, the Chhattisgarh High Court passed an interim order directing Respondents to complete the inquiry but not to pass any order till the disposal of the Writ Petition. The matter is at the stage of final Arguments.			Being a writ petition, the quantification of the financial value has not been assessed
13	State of Chhattisgarh Vs Nuvoco Vistas Corp Ltd and Others	Chhattisgarh High Court at Bilaspur	Consequent upon change in the name of the Company, an addendum to the Mining Lease was executed and the same was presented for registration on December 16, 2017 arising from the said proceedings, collector of stamp Baloda Bazar vide order dated February 15, 2018 directed the Company to deposit an amount of Rs.5.46 crores towards stamp duty and registration charges. The said order of Collector of Stamp was challenged by the Company before the Board of Revenue, Bilaspur. The Board of Revenue vide order dated October 19, 2020 set aside the impugned order. Aggrieved by the said order of Board of Revenue, the State Government filed a writ petition before Chattisgarh High Court.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.	5.45	
14	Lafarge (NVCL) vs. State of HP & Ors.	Himachal Pradesh High Court	A MoU was entered into between the Govt of HP and the company for setting up of a cement manufacturing unit in Tehsil Karsog, District. Mandi, Himachal Pradesh. The Director of Industries, Himachal Pradesh, informed Lafarge (NVCL) that the government has decided to grant a mining lease for a period of thirty (30) years.  The Government of India (GoI) vide Letter dated January 5, 2017 directed all concerned departments of the State Government to act promptly to grant mining leases in cases of applicants covered by Section 10A(2)(c) of the MMDR Act by January 11, 2017. The Company's project was squarely covered by the Notification, MoM Letter and GoI Letter. Under the apprehension that the government may consider the grant order being lapsed under Section 10A(2)(c) of the MMDR Act, read with Rule 8 for grant of a mining lease, if it is not executed in its favour within stipulated time, therefore Writ Petition was filed seeking protection, which is pending for final disposal.			Being a writ petition, the quantification of the financial value has not been assessed
15	NVCL vs Damodar Valley Corp Ltd & Others	Arbitral Tribunal comprising Justice Mr. Ashok Kumar Ganguly, Justice Mr. Alok Chakrabarti and Justice Mr. Tapash Mookherjee	The Damodar Valley Corporation (DVC) had sought amendment of the Agreement so as to charge the price for flyash supply link which is determined under e-auction by misinterpreting the Ministry of Power's circulars which were applicable to only new commitments. The Company has disputed DVC's contention in the light of the Agreement as the Company has the right to receive supply of fly ash as per the agreed terms in view of the investments made in the project.  Against the arbitrary discontinuation of flyash supply contrary to the express Agreement. Arbitration Claim has been filed by the Company for specific performance of the Agreement and for claim of Rs.54.43 crores. The Id. Tribunal while disposing the Company's Application under Section 17 directed continuation of Fly Ash supply till the final outcome of the Arbitral proceedings. The matter is at the evidence stage.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.		54.43
16	NVCL vs. State of W.B & Ors.,	Calcutta High Court	The Meija Cement Plant was provided a financial incentive scheme under special category projects vide the West Bengal Incentive Scheme, 2004. Despite obtaining an eligibility certificate, the West Bengal Industrial Development Corporation Limited abruptly ceased to disburse any further incentives under the Scheme, although the Company was entitled to claim benefits thereunder for the prescribed period of 12 years. Since the commencement of operations at the said plant on March 6, 2009, incentives amounting only to around Rs. 75.67 crores have been disbursed being substantially less than what was assured under the Scheme for the said prescribed period ending 2020.  The Company has filed a Writ petition challenging the order of DICE denying any incentive in access of fixed capital investment and rejection of claim of the Company. The matter is pending before the Hon'ble High Court for final arguments in due course.			427.14

17	NVCL vs. State of Rajasthan	Rajasthan High Court, Jodhpur	The Company has filed a writ petition before Rajasthan High Court at Jodhpur challenging the impugned levy of land tax by Rajasthan Government and subsequent demand notice dated August 6, 2020 of Rs.12.83 crores towards the alleged Land Tax for FY 2020-21 served at Chittor Cement Plant. Hon'ble High Court has granted an ad-interim stay order. An application has been filed for transfer of the petitions on this issue before the Supreme Court.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.	12.83	
18	NVCL Vs State of Rajasthan and Ors.	Rajasthan High Court, Jodhpur	A writ petition was filed challenging the order passed by the Superintendent Mining Engineer, by way of which Siddhi Vinayak Cement Private Limited (SVCL) was directed to file a transfer application within 30 days. In the Writ petition the Company has sought directions to the Respondents to effect the change of name of the petitioner from erstwhile SVCL in their records. The matter will be listed in the due course for final hearing.			Being a writ petition, the quantification of the financial value has not been assessed
19	NVCL Vs State of Rajasthan & Ors.	Rajasthan High Court, Jodhpur	Rajasthan State had via its order declared the Sinla LOIs for ML 155 and ML 156 respectively as lapsed citing the amendment of the MMDR Act vide Amendment Act dated March 28, 2021. The Company filed two writ petitions against the lapsing Orders w.r.t ML 155 and ML 156 respectively. The High Court directed that no third party rights should be created qua the land covered by the Company's application for ML 156 of 2021. The matters are at the stage of final hearing.			Being a writ petition, the quantification of the financial value has not been assessed
20	NVCL vs Capaci'e Infraprojects Ltd	Arbitration, Arbitrator Retd Justice Shahrulkh Kathawala	Capaci'e Infraprojects Ltd did not make payment for the supply of concrete by the Company. Hence, the Company initiated Arbitration proceedings for recovery of its dues. Capaci'e has filed a counter claim against the Company for Rs. 114 crores. The Arbitrator, while disposing off the petition, directed Capaci'e to secure the Company's debt. Capaci'e has complied with the Tribunal's direction.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.	114	41.25
21	NVCL vs Emami Realty Ltd, & SM Engineers (India) Ltd.	5th Civil Judge (Sr. Div), Alipore	The Company had taken on hire a Batching Plant from SM Engineers and installed it in the project site of Emami Realty Ltd for supply of Ready Mix Concrete to Emami Realty Ltd. After the completion of the supply of Ready Mix Concrete, Emami Realty Ltd did not release the Batching Plant hence it could not be returned to SM Engineering. SM Engineering obtained Arbitral award against the Company for outstanding rent and damages. The Company has filed suit for damages and consequential relief against Emami Realty Ltd.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.		3
22	NVCL vs Kappa Building Machine Pvt Ltd.	Sole Arbitrator - Mr. Chirag Modi.	The Company had entered into contract with Kappa wherein Kappa was to supply Pumps and train personnel of the Company for operating the pumps. Kappa failed to honour its part of the obligations. The Company initiated Arbitral proceedings for Breach of Contract obligations	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.		3
23	NVCL vs Ophis Plastering Solutions Pvt Ltd.	Sole Arbitrator - Mr. Chirag Modi.	The Company had entered into contract with Ophis wherein Ophis was to supply Pumps and train personnel of the Company for operating the pumps. Ophis failed to honour its part of the obligations. The Company initiated Arbitral proceedings for Breach of Contract obligations	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.		3
24	NVCL vs Q-Build rock Aggregates & Products India P.Ltd & Tulsiram Sakharam Joshi	High Court of Bombay	The Company had entered into contract with Tulsiram Sakharam Joshi for taking on Lease land belonging to Tulsiram for establishing and operating a Crushing Plant and with Q Build for obtaining the requisite clearances. Both the parties did not honour their part of the obligations. The Company filed Suit for breach of contract obligations. The High Court passed an order that pending the hearing and final disposal of the suit, the Court has restrained Defendant No.1 (Q-Build) from acting in furtherance of the permission of Mining Lease and the Indenture of Lease and has restrained Defendant No.2, its servants and agents from in any manner entering into any contract or arrangement with any third party in respect of supply of the boulders from the said Land.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.		29
25	NVCL vs Wig Brothers Construction Pvt Ltd	23rd Esplanade Metropolitan Court, Mumbai	The cheque issued by Wig Brothers Construction Pvt Ltd (Wig Brothers) towards the payment for purchase of concrete from the Company, was dishonoured due to 'insufficient fund'. Accordingly, the Company had filed a criminal complaint under Section 138 of Negotiable Instrument Act against the directors of Wig Brothers. The same is pending for appearance of the accused.	Considering the current status of the matter, it is difficult to arrive at any conclusion with respect to expected financial implication.		1.4

### Direct Tax Litigation - Company

Sr. No	Name of opposing party	name of court/tribunal/appeal	brief details of dispute/litigation	expected financial implications, if any, due to compensation, penalty etc.;	quantum of claims, if any
1	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Commissioner of Income Tax (Appeals),Mumbai	Royalty paid @ 1% and then @ 1.5% (w.e.f. Jan12) to Lafarge SA as per agreement for Lafarge brand use was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. NVCL has filed appeals and pending before the CIT (A) - Rs.3.15 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
2	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Commissioner of Income Tax (Appeals),Mumbai	Royalty paid @ 1% and then @ 1.5% (w.e.f. Jan12) to Lafarge SA as per agreement for Lafarge brand use was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. NVCL has filed appeals and pending before the CIT (A) - Rs. 4.05 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
3	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Royalty paid @ 1% and then @ 1.5% (w.e.f. Jan12) to Lafarge SA as per agreement for Lafarge brand use was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. NVCL has filed appeals and pending before the ITAT - Rs. 5.01 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
4	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Royalty paid @ 1% and then @ 1.5% (w.e.f. Jan12) to Lafarge SA as per agreement for Lafarge brand use was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. NVCL has filed appeals and pending before the ITAT - Rs. 7.07 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
5	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	NVCL has claimed that IPA in respect of Mejia plant is a Capital receipt hence same is not taxable. However, the Income Tax department has rejected claim on the ground that since same is based on Sales turnover, so same is revenue receipt. The DRP has allowed appeal of the NVCL. The IT department has filed an appeal with the ITAT. - Rs. 9.80 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
6	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Royalty paid @ 1% and then @ 1.5% (w.e.f. Jan12) to Lafarge SA as per agreement for Lafarge brand use was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. NVCL has filed appeals and pending before the ITAT - Rs. 6.92 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
7	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	NVCL has claimed that IPA in respect of Mejia plant is a Capital receipt hence same is not taxable. However, the Income Tax department has rejected claim on the ground that since same is based on Sales turnover, so same is revenue receipt. The DRP has allowed appeal of the NVCL. The IT department has filed an appeal with the ITAT. - Rs.17.34 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
8	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Royalty paid @ 1% and then @ 1.5% (w.e.f. Jan12) to Lafarge SA as per agreement for Lafarge brand use was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. NVCL has filed appeals and pending before the ITAT - Rs.8.39 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
9	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	NVCL has claimed that IPA in respect of Mejia plant is a Capital receipt hence same is not taxable. However, the Income Tax department has rejected claim on the ground that since same is based on Sales turnover, so same is revenue receipt. The DRP has allowed appeal of the NVCL. The IT department has filed an appeal with the ITAT. - Rs. 16.26 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
10	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Royalty paid @ 1% and then @ 1.5% (w.e.f. Jan12) to Lafarge SA as per agreement for Lafarge brand use was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. NVCL has filed appeals and pending before the ITAT - Rs. 13.44 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
11	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	NVCL has claimed that IPA in respect of Mejia plant is a Capital receipt hence same is not taxable. However, the Income Tax department has rejected claim on the ground that since same is based on Sales turnover, so same is revenue receipt. The DRP has allowed appeal of the NVCL. The IT department has filed an appeal with the ITAT. Rs. 24.97 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-

12	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Payment for CSS to Lafarge SA as per agreement for various services was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. In the first appeal before the CIT (A)/DRP also disallowed the claim. NVCL has filed an appeal and is pending before the ITAT. Rs. 8.19 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
13	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	NVCL was JV partner in ACPCPL for supply of power for ACP. However, due to some issues there was litigation between NVCL and ACPCPL, NVCL took provision for this litigation. IT department disallowed the same on the ground that same should be allowed on actual basis. The DRP have also rejected claim of the NVCL and stated that it should be allowed on actual basis. NVCL has filed an appeal with the ITAT - Rs.14.36 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
14	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Royalty paid @ 1% and then @ 1.5% (w.e.f. Jan12) to Lafarge SA as per agreement for Lafarge brand use was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. NVCL has filed appeals and pending before the ITAT - Rs.13.80 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
15	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Payment made to Lafarge SA and Lafarge Asia for IT services as per agreement has been disallowed by IT Department on the assumption that no services have been received by NVCL despite NVCL's contention that the payment for IT services was at arm's length price. NVCL has filed appeals and pending before the ITAT - Rs.1.59 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
16	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Payment for CSS to Lafarge SA as per agreement for various services was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. In the first appeal before the CIT (A)/DRP also disallowed the claim. NVCL has filed an appeal and is pending before the ITAT. - Rs.9.17 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
17	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	NVCL was JV partner in ACPCPL for supply of power for ACP. However, due to some issues there was litigation between NVCL and ACPCPL, NVCL took provision for this litigation. IT department disallowed the same on the ground that same should be allowed on actual basis. The DRP have also rejected claim of the NVCL and stated that it should be allowed on actual basis. NVCL has filed an appeal with the ITAT - Rs.5.85 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
18	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Royalty paid @ 1% and then @ 1.5% (w.e.f. Jan12) to Lafarge SA as per agreement for Lafarge brand use was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. NVCL has filed appeals and pending before the ITAT - Rs.16.40 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
19	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Payment made to Lafarge SA and Lafarge Asia for IT services as per agreement has been disallowed by IT Department on the assumption that no services have been received by NVCL despite NVCL's contention that the payment for IT services was at arm's length price. NVCL has filed appeals and pending before the ITAT - Rs.6.14 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
20	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Payment for CSS to Lafarge SA as per agreement for various services was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. In the first appeal before the CIT (A)/DRP also disallowed the claim. NVCL has filed an appeal and is pending before the ITAT - Rs. 8.39 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
21	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Royalty paid @ 1% and then @ 1.5% (w.e.f. Jan12) to Lafarge SA as per agreement for Lafarge brand use was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. NVCL has filed appeals and pending before the ITAT - Rs.15.85 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
22	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Payment made to Lafarge SA and Lafarge Asia for IT services as per agreement has been disallowed by IT Department on the assumption that no services have been received by NVCL despite NVCL's contention that the payment for IT services was at arm's length price. NVCL has filed appeals and pending before the ITAT - Rs.3.05 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
23	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Payment for CSS to Lafarge SA as per agreement for various services was disallowed by IT Department on the logic that NVCL has not derived any benefit from the brand even though we argued that the payment was at arm's length price and hence should not be disallowed. In the first appeal before the CIT (A)/DRP also disallowed the claim. NVCL has filed an appeal and is pending before the ITAT - Rs.7.62 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-

24	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Income Tax Appellate Tribunal (ITAT),Mumbai	Payment made to Lafarge SA and Lafarge Asia for IT services as per agreement has been disallowed by IT Department on the assumption that no services have been received by NVCL despite NVCL's contention that the payment for IT services was at arm's length price. NVCL has filed appeals and pending before the ITAT - Rs.4.73 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
25	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Commissioner of Income Tax (Appeals),Mumbai	The Income Tax department passed order due to system based incorrect mismatch in the Income Tax Return and Tax Audit Report. NVCL have filed an appeal with CIT (A) - Rs.7.09 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
26	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Bombay High Court	In FY 2008-09, Lafarge A&C (LAC) acquired RMX business of L & T and based on Purchase Price Allocation (PPA), claimed depreciation on intangible assets in revised ITR. This claim was rejected on the ground that same was not claimed in original ITR and Tax Audit report. The CIT (A) and ITAT allowed appeal of the LAC and allowed depreciation on all Intangible Assets. The IT Department has filed an appeal with the High Court and the ITAT - Rs.4.31 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
27	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Bombay High Court	In FY 2008-09, Lafarge A&C (LAC) acquired RMX business of L & T and based on Purchase Price Allocation (PPA), claimed depreciation on intangible assets in revised ITR. This claim was rejected on the ground that same was not claimed in original ITR and Tax Audit report. The CIT (A) and ITAT allowed appeal of the LAC and allowed depreciation on all Intangible Assets. The IT Department has filed an appeal with the High Court and the ITAT - Rs.24.11 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
28	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Bombay High Court	In FY 2008-09, Lafarge A&C (LAC) acquired RMX business of L & T and based on Purchase Price Allocation (PPA), claimed depreciation on intangible assets in revised ITR. This claim was rejected on the ground that same was not claimed in original ITR and Tax Audit report. The CIT (A) and ITAT allowed appeal of the LAC and allowed depreciation on all Intangible Assets. The IT Department has filed an appeal with the High Court and the ITAT - Rs.17.06 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
29	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Bombay High Court	In FY 2008-09, Lafarge A&C (LAC) acquired RMX business of L & T and based on Purchase Price Allocation (PPA), claimed depreciation on intangible assets in revised ITR. This claim was rejected on the ground that same was not claimed in original ITR and Tax Audit report. The CIT (A) and ITAT allowed appeal of the LAC and allowed depreciation on all Intangible Assets. The IT Department has filed an appeal with the High Court and the ITAT - Rs.12.11 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
30	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Bombay High Court	In FY 2008-09, Lafarge A&C (LAC) acquired RMX business of L & T and based on Purchase Price Allocation (PPA), claimed depreciation on intangible assets in revised ITR. This claim was rejected on the ground that same was not claimed in original ITR and Tax Audit report. The CIT (A) and ITAT allowed appeal of the LAC and allowed depreciation on all Intangible Assets. The IT Department has filed an appeal with the High Court and the ITAT - Rs. 9.16 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
31	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Bombay High Court	In FY 2008-09, Lafarge A&C (LAC) acquired RMX business of L & T and based on Purchase Price Allocation (PPA), claimed depreciation on intangible assets in revised ITR. This claim was rejected on the ground that same was not claimed in original ITR and Tax Audit report. The CIT (A) and ITAT allowed appeal of the LAC and allowed depreciation on all Intangible Assets. The IT Department has filed an appeal with the High Court and the ITAT - Rs.6.63 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
32	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Bombay High Court	In FY 2008-09, Lafarge A&C (LAC) acquired RMX business of L & T and based on Purchase Price Allocation (PPA), claimed depreciation on intangible assets in revised ITR. This claim was rejected on the ground that same was not claimed in original ITR and Tax Audit report. The CIT (A) and ITAT allowed appeal of the LAC and allowed depreciation on all Intangible Assets. The IT Department has filed an appeal with the High Court and the ITAT - Rs.4.97 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
33	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Bombay High Court	In FY 2008-09, Lafarge A&C (LAC) acquired RMX business of L & T and based on Purchase Price Allocation (PPA), claimed depreciation on intangible assets in revised ITR. This claim was rejected on the ground that same was not claimed in original ITR and Tax Audit report. The CIT (A) and ITAT allowed appeal of the LAC and allowed depreciation on all Intangible Assets. The IT Department has filed an appeal with the High Court and the ITAT - Rs.3.73 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
34	Deputy Commissioner of Income Tax-14 (1)(1),Mumbai	Bombay High Court	In FY 2008-09, Lafarge A&C (LAC) acquired RMX business of L & T and based on Purchase Price Allocation (PPA), claimed depreciation on intangible assets in revised ITR. This claim was rejected on the ground that same was not claimed in original ITR and Tax Audit report. The CIT (A) and ITAT allowed appeal of the LAC and allowed depreciation on all Intangible Assets. The IT Department has filed an appeal with the High Court and the ITAT - Rs.2.80 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-

### Indirect Tax Litigations - Company

Sr. No	Name of opposing party	name of court/tribunal/agency	brief details of dispute/litigation	expected financial implications, if any, due to compensation, penalty etc.;	quantum of claims, if any
1	Commissioner of Commercial Taxes, Bihar	Tribunal	For the Assessment Year 2001-02, the Bihar Sales Tax Authorities have disallowed sales tax benefits on credit notes for discount other than cash discount. In addition, the Sales Tax Authorities have also not taken cognizance of payments of sales tax and adjustment of entry tax payments against sales tax aggregating to 176.2 mINR. The Company is in the process of filing an appeal against the demand note. Rs.1.74 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
2	Commissioner of Commercial Taxes, Bihar	Tribunal	For the year 2002-2003, Bihar Sales Tax department has raised demand by rejecting discounts. The Company has filed an appeal in the Appellate Court. Rs. 3.90 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
3	Commissioner of Customs, Central Excise & Service Tax, Bilaspur, Chhattisgarh	Supreme Court	Disallowance of cenvat credit on angles, channels, joists, plates, TMT bars, cement for Line II - credit availed in Sept 09 DEPARTMENT APPEAL - SC Rs. 2.71 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
4	Commissioner of Commercial Taxes, Orissa	High Court	ET calculated by dept on Sale value rather than STM Value for 2005-07. Tax demand of Rs.56.62 lakhs + 2 times penalty of Rs.1.13 crores DEPARTMENT Appeal allowed. Appeal to be High Court Cuttack Rs.1.70 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
5	Assistant Commissioner of Customs	Assistant Commissioner of Customs	Demand raised for customs duty of goods imported and warehoused by GKW Ltd in 1996-97 even though LIPL has relinquished the title to the goods. Rs.14.44 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
6	Commissioner of Commercial Taxes, Chhattisgarh	High Court	Entry Tax demand on limestone of Arasmeta Mines used in Arasmeta plant and consumed in the same village but not accepted by the Assessing Officer because clinker is manufactured in another (Amora) village - ACP. Penalty imposed 2 x tax not considered. Rs. 4.55 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
7	Commissioner of Commercial Taxes, Bihar	Commissioner of Commercial Taxes, Bihar	Demand raised by erroneously applying tax on assumed MRP for sales to non-trade customers when tax was correctly paid on the sale price. Penalty of Rs.6.87 cr has not been considered. Rs. 2.29 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
8	Commissioner of Central Excise, Customs, Central Excise and Service Tax, Durgapur	CESTAT, Kolkata	Disallowance of cenvat credit on angles, channels, structures joists, pipes, etc invoking extended period of limitation. Equal penalty imposed. Rs. 5.26 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
9	Commissioner of Commercial Taxes, Chhattisgarh	High Court	Demand raised imposing tax on furnace oil (Rs.1720k), tax on ARA limestone (Rs.46609k), entry tax on furnace oil (Rs.187k), interest (53k), Penalty. Additional penalty of Rs.96657 has been imposed in July 18. Rs. 4.96 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
10	The Asst. Commissioner of Central Excise, Div. II, Jamshedpur Commissionerate	Commissioner (Appeals), Ranchi	Demand raised after finalisation of provisional assessment for the period Oct11 to Mar 12 by imposing specific duty on NFR during the period, in spite of existing SCN for the period, diallowance of deductions on account of discounts of Rs.270 pmt and imposing excise duty on gross debit note amount (incld VAT). Period: Oct 11 to 16th Mar 12 Rs. 1.52 crores NFR part excluded and taken out of contingency	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
11	Commissioner CGST & Excise, Kolkata North Commissionerate	CESTAT, Kolkata	Demand of service tax on the VSAT charges deducted by CFAs @ Rs.3.75 per ton from CFA bills alleging recovery of amount by Lafarge for providing intellectual services to CFA for the period Oct 2010 to Sept 2015. SCN issued by DGCEI. Provision created for demand, interest and penalty @ 25%. DEPT FILED APPEAL BEFORE CESTAT. Rs. 1.65 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
12	Commissioner of Commercial Taxes, Orissa	High Court	Demand raised on re-valuation of stock transfer receipt on the basis of sale price instead of value declared on transfer invoice. Additionally penalty of Rs. 56698169 imposed. Period: Apr 13 to Aug 15. Rs. 2.83 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
13	Commissioner of Commercial Taxes, Chhattisgarh	High Court	Demand raised re-opening assessment u/s 22(1) imposing entry tax on royalty on limestone (220 lacs), entry tax on value diff with mines return H8 (28 lacs), interest (373 lacs) and penalty (452 lacs) after allowing refund of excess tax on stores/spares (3 lacs). Rs. 10.52 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-

14	Commissioner of Commercial Taxes, Bihar	Tribunal	Demand raised by disallowing adjustment of entry tax paid on cement lying in closing stock (Rs.126 lacs), disallowance of ET adjustment on damaged stock (Rs.75 lacs), tax on stock shortage (Rs0.50 lacs), non-considerance of extra ET brought forward (Rs.417 lacs) & interest (Rs.282 lacs) for 2012-13 in Bihar. Adjusted ET on opening stock (Rs.153 lacs). Rs. 7.08 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
15	Commissioner of Commercial Taxes, Bihar	Tribunal	Entry Tax demand raised arising from not considering carry forward of entry tax (Rs.417 lacs) and adjustment of excess ET paid in the period (Rs.38 lacs). Interest imposed is Rs.110 lacs. Rs. 4.89 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
16	Commissioner of Commercial Taxes, Bihar	Commissioner of Commercial Taxes, Bihar	Disallowance in entry tax set-off of entry tax paid on closing stock of cement and incorrect carry forward of ET on closing stock of 13-14 of Rs.2610332 instead of Rs.15238403 plus interest Rs. 2.09 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
17	Commissioner of Central Excise, Udaipur	High Court	Demand of excise duty on 173 mt of alleged clandestine clinker production and removal without payment of duty from 241 mt of limestone shortage (on the basis of physical stock in Dec 15) ignoring the fact that shortage has been explained and accounted for with reasons. DEPARTMENT APPEAL CESTAT dismissed Dept Appeal. Dept appealed before Jodhpur HC Rs. 5.29 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
18	Commissioner of Central Excise, Udaipur	Commissioner (Appeals), Central Excise	Demand raised on fiscal incentive received from Rajasthan Govt under RIPS 2010 by adding the incentive to assessable value and charging excise duty. Period: Jan 16 to Jun 17. Rs. 2.10 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
19	Commissioner of Central Excise, Udaipur	High Court	Disallowing cenvat credit availed on imported coal where the CVD has been paid @2% under Customs notf 12/2012-CUS in CCP. Period: Apr 14 to Oct 16. DEPARTMENT HAS FILED APPEAL before HC. CESTAT rejected condonation of delay. Rs.1.85 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
20	Commissioner of Commercial Taxes, Chhattisgarh	High Court	Demand of Entry Tax denying adjustment of excess ET paid on limestone for clinker stock transfer from Apr15-Dec 15 against ET liability of Jan16-Mar16. Rs. 5.12 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
21	Commissioner (Preventive) of CGST, Chhattisgarh	Commissioner, CGST, Chhattisgarh	Demand of interest (Rs.2.94 cr) & penalty (Rs.0.87 cr) charged on delayed payment of GST under reverse charge on Environment cess and Infrastructure Development Cess and penalty in CG from July 2017 till August 2021. Rs. 3.81 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
22	Dy Commissioner, Circle I Kanpur UP	Dy Commissioner, Circle I Kanpur UP	Ex-parte assessment order intentionally passed since Officer did not have time to complete the full assessment within due time of 31st March 23 inspite of appearance by Advocate Bansal. Rs. 4.05 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
23	Joint Commissioner of SGST, Corporate Circle, Varanasi-I, UP	Joint Commissioner of SGST, Corporate Circle, Varanasi-I, UP	DRC-01 issued based on audit observation on (i) intra-state STM, (ii) ITC denied on diary/calander, (iii) ITC mismatch even though explains & accepted, (iv) converted cement purchase value difference to sale of RMC, (v) denied ISD ITC, etc. (Tax. Rs.11.37 cr+Int Rs.8.53 cr). Rs. 19.91 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
24	Principal Commissioner of Central Excise, Raipur-I, Chhattisgarh	Supreme Court	Disallowance of cenvat credit on angles, channels, joists, plates, TMT bars, cement for Line II - credit availed in Sept 09 DEPARTMENT APPEAL - SC Rs. 4.71 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
25	Assistant Commissioner (CT), Shollinganallur Circle	Assistant Commissioner (CT), Shollinganallur Circle	Reversal of time barred Input Tax Credit Claim(TN VAT) as well as mismatch of transaction. Rs. 2.29 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-
26	State Tax Officer, SGST	State Tax Officer, SGST	Demand raised under GST Act on denying ITC claimed alleging excess credit taken on the basis of GST Input Mismatch between GSTR-3B Vs GSTR-2A as well as output liability arise on the basis of difference in turnover between GSTR-1 Vs GSTR-3B, etc. Rs. 1.47 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceeding legal decisions, the Company expects the disputes to be settled in its favour.	-



**Litigations - Material wholly owned subsidiary NU Vista Limited**

Sr. No	Name of opposing party	name of court/tribunal/agency	brief details of dispute/litigation	expected financial implications, if any, due to compensation, penalty etc.;	quantum of claim against the Company (in Rs cr)	quantum of claim by the Company (in Rs cr)
1	NU Vista Ltd., Vs Union of India & Ors	Delhi High Court	<p>The Company filed revision application u/s 30 of the MMDR Act, 1957 against the lapsing Order with the Ministry of Mines, Central Govt (Revisionary Authority), <i>inter alia</i>, praying for quashing of the Lapsing Order &amp; seek extension for time for commencement of mining operations as the delay is not attributable to the Company. Revisionary Authority disposed off Revision application holding that the State Government has no power to condone the delay in filing the application of extension of time for commencement of Mining Operations by Lease holder.</p> <p>Aggrieved by the order passed by Revisionary Authority, the Company has filed Writ Petition before Delhi High Court. The Hon'ble Delhi High Court directed the counsel for the State of Chhattisgarh to take instructions and file an affidavit as to whether the state government is willing to consider the application for extension of time, if so whether the present case can be reminded back. In the meantime the status quo shall be maintained in respect to the Mining Lease.</p>		Being a writ petition, the quantification of the financial value has not been assessed	
2	NU Vista Ltd. v. State of Odisha and ors.	Orissa High Court	A Writ Petition has been filed by the Company before the Orissa High Court challenging Clause 1 of the Resolution bearing No. IND-H12-POL-0003-2016-5248/1 dated August 18, 2020 ("Amendment Resolution") issued by the Industries Department, Government of Odisha to amend the Industrial Policy Resolution, 2015 ("IPR 2015") in as much as it excluded cement manufacturing units from availing financial incentives in the form of State Goods and Services Tax ("SGST") reimbursement. The matter was last heard on March 14, 2022 during which the Court directed the parties to file synopsis/date chart. The synopsis /date chart has been filed. The case will be listed in due course for final hearing.			Being a writ petition, the quantification of the financial value has not been assessed
3	Emami Cement Ltd. (NU Vista Ltd) Vs. State of Rajasthan & Ors.	High Court of Rajasthan, Jodhpur Bench	The Company received a Demand Notice issued by the Assessment Authority, Sub-Registrar, Deh, amounting to Rs.1.62 crores and Rs.1.50 crores as land tax for its mines at Block 3B1(a) and Block 3B1(b) respectively at village Deh, District Nagaur, Rajasthan. The Company has filed Writ Petition challenging the constitutional validity of the Rajasthan Finance Act, 2020 and Chapter IV of the said Act in particular. Matter is at admission stage. The demand notices have been stayed. The matter will be listed for hearing in due course.	Nil	3.11	
4	NU Vista Ltd Vs. State of Chattisgarh & Union of India	High Court of Chhattisgarh, Bilaspur.	<p>Three writ petitions have been filed before Chhattisgarh High Court challenging the orders of the Regional Labour Commissioner regarding applicability of Minimum Wages Act, 1948 on the limestone mine. The Regional Labour Commissioner declared that prescribed / notified Central Minimum Wages 'below the ground' are to be payable to the workers/ labourers working in the Risda Mines, knowing fully well that the Risda's limestone mine is an open cast mine and not an underground mine.</p> <p>The above orders are passed on the applications filed for the workers working under three contractors at Risda Mines for a differential Minimum Wages amounting to Rs. 5 crores.</p> <p>The Hon'ble High Court has stayed the above impugned orders. The matters are to be listed for further hearing in due course.</p>	Nil	5	

**Indirect Tax Litigation - Material wholly owned subsidiary NU Vista Limited**

Sr. No	Name of opposing party	name of court/tribunal/agency	brief details of dispute/litigation	expected financial implications, if any, due to compensation, penalty etc.;	quantum of claims, if any
1	Additional Commissioner, CGST & Central Excise, Bhubaneswar Commissionerate	CESTAT, Kolkata	Denial of Cenvat on input services for setting up factory Rs. 2.69 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
2	Assistant Commissioner of CGST, Division C, Jodhpur	Tribunal	Denial of TRAN-1 credit of Service Tax paid on RCM after filing of ST-3 and taken directly in TRAN-1. Rs. 1.31 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
3	Assistant Commissioner, Commercial Tax, Division II, Raipur, Chhattisgarh	High court	Entry Tax exemption claimed under CG incentive scheme disallowed during assessment since eligibility certificate was pending issuance by Industry Department for 2015-16. Rs. 3.86 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
4	Assistant Commissioner, Commercial Tax, Division II, Raipur, Chhattisgarh	Tribunal, Chhattisgarh	Entry Tax exemption claimed under CG incentive scheme disallowed during assessment since eligibility certificate was pending issuance by Industry Department for 2016-17. Rs. 6.26 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
5	Principal Commissioner, Bolpur CGST & Central Excise Commissionerate	Principal Commissioner, Bolpur CGST & Central Excise Commissionerate	Denial of Cenvat credit of inputs and services viz. works contract, construction and consulting engineer's services & Cenvat of outward GTA services. Rs. 3.29 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
6	Joint Commissioner, Bolpur CGST & Central Excise Commissionerate	Joint Commissioner, Bolpur CGST & Central Excise Commissionerate	Denial of transitional credit of erstwhile cenvat credit of iron & steel received prior to GST but credit availed thru TRAN-1, 100% cenvat availed on capitals goods without taking 50% under central excise & service tax on outward transportation thru rail and road and works contract. Rs. 4.74 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
7	Commissioner, CGST & Central Excise, Audit Commissionerate	Commissioner, CGST & Central Excise, Audit Commissionerate	Denial of cenvat credit on ISD invoices since the input service invoices were dated prior to factory excise registration, services not eligible for cenvat, incomplete information of service providers, etc. Rs. 6.23 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
8	Assistant Commissioner, Commercial Tax, Division II, Raipur, Chhattisgarh	Dy. Commissioner (Appeal), Raipur, Chhattisgarh	Entry Tax exemption claimed under CG incentive scheme disallowed during assessment since eligibility certificate was pending issuance by Industry Department for 2017 - 18 Q1. Rs. 1.72 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
9	Assistant Commissioner of SGST, Patna Special Circle	Additional Commissioner of SGST, (Appeal), Patna	DRC-01 issued for mismatch of ITC availed between GSTR-2A vs GSTR-3B and adjustment of output tax against tax paid on advance receipt in 2018 - 19. Rs. 53941312.91	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
10	Joint Commissioner of SGST, Division II, Raipur	Joint Commissioner of SGST, Division II, Raipur	Denial of ITC on account of mismatch between GSTR-2A vs GSTR-3B in 2018 - 19 Rs. 11.43 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-
11	Additional Commissioner (Preventive), CGST, Chhattisgarh	Additional Commissioner (Preventive), CGST, Chhattisgarh	Demand of GST under RCM on Environment Cess and Development cess in Chhattisgarh which has been paid without interest Rs. 6.37 crores	Prima-facie, the Company has a very strong case on facts & merits and based on preceding legal decisions, the Company expects the disputes to be settled in its favour.	-