



August 14, 2023

IGAL/SECT/08-23/14

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

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

Symbol: INDIGO

Scrip Code: 539448

Subject : Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations) – Intimation of Material Information/ Events

In compliance with the disclosure requirements under Regulation 30 of the SEBI Listing Regulations, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023, please find enclosed in Annexure A, the material information/events, in accordance with Part A, Para B of Schedule III of the SEBI Listing Regulations.

You are requested to kindly take the same on record.

Thanking you,

For **InterGlobe Aviation Limited**

Sanjay Gupta
Company Secretary and Compliance Officer

Encl. : a/a

Annexure A

As mentioned in the Annual Report of the Company for the Financial Year 2022-23, the details of pending material litigations /disputes of Income tax, Service tax and Customs duty (as on June 30, 2023) are as follows:

Name of Regulatory Authority / Court / Tribunal (as the case may be) where the matter is currently pending	Period to which the amount relates	Name of the statute	Brief Details of the Litigation / Dispute	Total Demand (Rs. in million)
High Court of Delhi	AY 2007-08	Income Tax Act	Revision to the taxable income on account of tax treatment of certain incentives received by the company from manufacturers with the acquisition of the aircraft and engine and disallowance of certain expenses.	-
High Court of Delhi	AY 2011-12	Income Tax Act	Revision to the taxable income on account of tax treatment of certain incentives received by the company from manufacturers with the acquisition of the aircraft and engine and disallowance of certain expenses.	3,921.14
High Court of Delhi	AY 2012-13	Income Tax Act	Revision to the taxable income on account of tax treatment of certain incentives received by the company from manufacturers with the acquisition of the aircraft and engine and disallowance of certain expenses.	1,155.63
High Court of Delhi	AY 2013-14	Income Tax Act	Revision to the taxable income on account of tax treatment of certain incentives received by the company from manufacturers with the acquisition of the aircraft and engine and disallowance of certain expenses.	3,381.39

Name of Regulatory Authority / Court / Tribunal (as the case may be) where the matter is currently pending	Period to which the amount relates	Name of the statute	Brief Details of the Litigation / Dispute	Total Demand (Rs. in million)
High Court of Delhi	AY 2014-15	Income Tax Act	Revision to the taxable income on account of tax treatment of certain incentives received by the company from manufacturers with the acquisition of the aircraft and engine and disallowance of certain expenses.	1,286.41
High Court of Delhi	AY 2015-16	Income Tax Act	Revision to the taxable income on account of tax treatment of certain incentives received by the company from manufacturers with the acquisition of the aircraft and engine and disallowance of certain expenses.	2,063.07
CIT(A)	AY 2016-17	Income Tax Act	Revision to the taxable income on account of tax treatment of certain incentives received by the company from manufacturers with the acquisition of the aircraft and engine and disallowance of certain expenses.	7,396.76
CIT(A)	AY 2017-18	Income Tax Act	Revision to the taxable income on account of tax treatment of certain incentives received by the company from manufacturers with the acquisition of the aircraft and engine and disallowance of certain expenses.	9,270.31

Name of Regulatory Authority / Court / Tribunal (as the case may be) where the matter is currently pending	Period to which the amount relates	Name of the statute	Brief Details of the Litigation / Dispute	Total Demand (Rs. in million)
CIT(A)	AY 2018-19	Income Tax Act	Revision to the taxable income on account of tax treatment of certain incentives received by the company from manufacturers with the acquisition of the aircraft and engine and disallowance of certain expenses.	2,297.53
CIT(A)	AY 2020-21	Income Tax Act	Revision to the taxable income on account of tax treatment of certain incentives received by the company from manufacturers with the acquisition of the aircraft and engine and disallowance of certain expenses.	11,966
CIT(A)	AY 2021-22	Income Tax Act	Revision to the taxable income on account of tax treatment of certain incentives received by the company from manufacturers with the acquisition of the aircraft and engine and disallowance of certain expenses.	-
CESTAT	FY 2012-13 to FY 2017-18 (till 30 June 2017)	Finance Act, 1994 (Service Tax)	Dispute in respect of rate of Service tax on passenger ticket cancellation and refund processing charges	2,238.89
CESTAT	FY 2014-15 (from October 2014) to FY 2017-18 (till 30 June 2017)	Finance Act, 1994 (Service Tax)	Service Tax on incentives received from engine manufacturer and other equipment suppliers	4,710.95

Name of Regulatory Authority / Court / Tribunal (as the case may be) where the matter is currently pending	Period to which the amount relates	Name of the statute	Brief Details of the Litigation / Dispute	Total Demand (Rs. in million)
Supreme Court, High Court, CESTAT and Commissioner of Customs (Appeals), New Delhi/Bengaluru/Hyderabad/Chennai	FY 2017-18 (from 01 July 2017) to FY 2023-24 (till 30 June 2023)	Customs Tariff Act, 1975 and The Integrated Goods and Services Tax, 2017	Integrated Goods and Services Tax on re-import of aircraft, engines & certain aircraft parts after repair	13,366.85

The Company believes, based on legal advice from counsels, that the views taken by authorities are not sustainable. The figures mentioned above are excluding interest and penalty.