

**SAMHI Hotels Ltd.**

CIN:  
L55101DL2010PLC211816  
Regd. Office: Caspia Hotels  
Delhi, District Centre Crossing,  
Opp. Galaxy Toyota Outer Ring  
Road, Outer Ring Rd., Haider  
Pur, Shalimar Bagh, Delhi-  
110088.

May 14, 2024

**BSE Limited**  
**Corporate Relationship Department**  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai 400 001  
Maharashtra, India  
**Scrip Code: 543984**

**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G  
Bandra Kurla Complex,  
Bandra (East)  
Mumbai – 400 051  
**Scrip Code: SAMHI**

**Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended from time to time**

Dear Sir / Madam,

Pursuant to the provisions of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in continuation of the disclosure given in the Company's Final Prospectus dated September 18, 2023, set out below is the brief description of the disclosure in relation to recovery of Service Tax from the Company's subsidiary, SAMHI JV Business Hotels Private Limited (“**Subsidiary**”):

S. No.	Factor	Company Response
(a)	Name of the authority	Office of the Commissioner of Central Goods & Service Tax, Audit-II, Delhi
(b)	Nature and details of the action(s) taken, initiated or order(s) passed	Demand of service tax amounting to Rs. 8,92,32,670/- including applicable cess under the provision of Section 73(1) of the Finance Act, 1994 read with Section 174(2) of CGST Act, 2017 for the period 2014-15 (H2) to 2017-18 (Q1).  Demand and recovery of the interest on the above amount under Section 75 of the Finance Act, 1994.  Imposing penalty and order for recovery of Penalty of Rs. 10,000 under Section 77 of the Finance Act, 1994 and penalty amounting to Rs. 8,91,22,866/- under Section 78 of the Finance Act, 1994.
(c)	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Order dated May 08, 2024, received by the Company on May 13, 2024.
(d)	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Inadmissible availment of CENVAT credit of services used in relation to setting up of business premises prior to starting of output services.

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[www.samhi.co.in](http://www.samhi.co.in)

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(e)	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Quantification in monetary terms is as mentioned in Factor no. (b) above.  No material financial or operational impact.  Based on the opinion received from its counsels, the Subsidiary believes it has a strong case on merits of the case. Considering this, the Subsidiary is taking appropriate steps to pursue legal remedies before appropriate authorities in this regard.
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You are hereby requested to take the above information on record.

Thanking You.

Yours faithfully,

For **SAMHI Hotels Limited**

**Sanjay Jain**  
**Senior Director- Corporate Affairs,**  
**Company Secretary and Compliance Officer**