



KOVAI MEDICAL CENTER AND HOSPITAL LIMITED

NABH Accredited Hospital

Excellence in Healthcare

99, Avanashi Road, Coimbatore - 641 014. INDIA | Phone : (0422) 4323800, 4324000, 6803000

Web : www.kmchhospitals.com | CIN No : L85110TZ1985PLC001659



20.03.2024

Ref: KMCH/SEC/SE/2023-24/2120

To
Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring
Rotunda Building, P.J.Towers
Dalal Street, Fort
Mumbai - 400 001

Dear Sirs,

Sub: Disclosure under Regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Security ID: KOVAI, Security Code: 523323

Pursuant to regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR Regulations) read with clause 20 of Para A of Part A of Schedule III of the LODR Regulations, the details of Intimation in Form DRC-01A received by the Company from Goods and Service Tax Department are enclosed herewith as Annexure A.

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

Thanking you,

Yours truly

For Koval Medical Center and Hospital Limited


R. Ponmanikandan
Company Secretary





Annexure-A

Intimation in Form DRC-01A received from Goods and Service Tax Authority :

Name of the authority	Goods and Service Tax Department
Nature and details of the action(s) taken, initiated or order(s) passed	Intimation in Form DRC-01A
Date of receipt of direction or order, including any ad-interim or interim orders or any other communication from the authority.	19.03.2024
Details of the Violation(s)/ contravention(s) committed or alleged to be Committed	Intimation in Form DRC-01A for Non-Collection of Taxes for Food items supplied to attenders of the In-patients for the year 2018-2019
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	None- There is no material impact on financials, operations or other activities of the Company. We have already paid the taxes.



Office of the Joint Commissioner (ST)
Intelligence, Coimbatore

Dated: 21.12.2023

Intimation in form DRC-01A

Annexure

GSTIN: 33AAACK9192L1Z5/2018-19

Sub: TNGST Act-2017 – Coimbatore Intelligence Division –
Tvl. KOVAI MEDICAL CENTER and HOSPITAL LIMITED,
(GSTIN 33AAACK9192L1Z5) Coimbatore – 641 014 –
Surprise Inspection– Conducted–Some discrepancies–
Noticed for the year 2018-19–An intimation in DRC-01A–
Issued – Reg.

Ref.: The Joint Commissioner (ST)(Int.), Coimbatore, Surprise
Inspection authorization letter in INS-1 No.171/2023-24
dated 09.08.2023.

As per the authorization issued by the Joint Commissioner (ST)(Int.),
Coimbatore, for Surprise Inspection in the form of INS-01 serial No.171/2023-24
dated 09.08.2023 as in the reference cited, an inspection was conducted at your
Principal Place of Business at No.99, Kovai Medical Center and Hospital Ltd,
Avanashi Road, Coimbatore-641014.

During the course of Surprise Inspection, your Day Book, Ledgers, Bank
Statements, Trading, Profit and Loss Statements, Balance Sheet, IT Statement, GST
returns in form GSTR-1, 2A, 3B, and other connected records for the year from 2017
-2018 to July -2023 for further verification.

On verification of the above mentioned records for the year 2018-19
following defects were noticed.

Defect No 1

**Non Collection of Taxes for Food items supplied to attenders of the
Inpatients:-**

During the course of inspection it was found that you have supplied
food items to the attenders of inpatients which is taxable under the provisions
of the Act. Hence you are instructed pay the relevant taxes due for the services
rendered as food supplies to inpatient attenders.

Year	Turnover of Food items supplied to attenders of the inpatients	GST Tax Due @5%	SGST TAX	CGST TAX
2018-19	12,18,373/-	60,918/-	30,459/-	30,459/-

You are instructed to pay the entire amount of Rs. 60,918/- along with interest under section 50 of the TNGST Act 2017.

Defects summary for the year 2018-2019

Sl. No	Defects Noticed	CGST Revenue Involved (in Rs.)	SGST Revenue Involved (in Rs.)	Total Tax Due
1.	Non Collection of Taxes for Food items supplied to attenders of the Inpatients	30,459/-	30,459/-	60,918/-
	TOTAL	30,459/-	30,459/-	60,918/-

You are instructed to pay the entire amount of Rs.60,918/- along with interest under section 50 of the TNGST Act 2017.

You are required to show cause as to why you should not pay the amount specified above along with interest payable thereon under section 50 as specified in Section 74 within 7 days of receipt of this notice, failing which action would be pursued in accordance with the provisions of the TNGST Act 2017 and TNGST Rules 2017.

You may utilize the opportunity of being heard in person to substantiate your stand along with documentary evidences in support of your claim within the above notice time.

SURESHBABU M
 Digitally signed by SURESHBABU M
 Date: 2023.12.21 13:41:06 +05'30'
 STATE TAX OFFICER-1
 Central Intelligence Wing,
 Coimbatore.

To
 Tvl.Kovai Medical Center and Hospital Limited,
 No.99, Kovai Medical Center and Hospital Ltd,
 Avanashi Road, Coimbatore-641014