



11<sup>th</sup> November, 2024

National Stock Exchange of India Ltd  
'Exchange Plaza', C-1, Block - G  
Bandra - Kurla Complex  
Bandra (E), Mumbai 400 051  
Code: **IFGLEXPOR**

BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400 001  
Code: **540774**

Dear Sir/Madam,

Re: **Disclosure under Regulations 30 and 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Please find enclosed herewith extract of statement of Unaudited Consolidated Financial Results for the quarter and six months 30<sup>th</sup> September, 2024 published in newspapers, Business Standard -All Editions and Pratidin - Odia Newspaper on Monday, 11<sup>th</sup> November, 2024. Copy of said publications are also being hosted on Company's Website: [www.ifglgroup.com](http://www.ifglgroup.com) and is available at link <https://ifglgroup.com/investor/announcement>.

Thanking you,

Yours faithfully,  
For IFGL Refractories Ltd.

(Mansi Damani)  
Company Secretary  
E-mail: [mansi.damani@ifgl.in](mailto:mansi.damani@ifgl.in)

Encl: as above



**IFGL REFRACTORIES LIMITED**

CIN : L51909OR2007PLC027954

**Registered Office:**  
Sector 'B', Kalunga Industrial Estate  
P.O. Kalunga 770031, Dist. Sundergarh, Odisha  
Tel : +91 661 2660195  
E-mail: ifgl.works@ifgl.in

**Head & Corporate Office:**  
McLeod House, 3, Nelaji Subhas Road  
Kolkata 700001, Tel : +91 33 40106100  
E-mail: ifgl.ho@ifgl.in;  
investorcomplaints@ifgl.in

Website: www.ifglgroup.com

(₹ in lakhs except as otherwise stated)

**EXTRACT OF STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024**

Particulars	Quarter ended			Six Months ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income	41,503	42,147	45,946	83,650	88,676	1,65,826
Net Profit/(Loss) before Tax from Ordinary Activities	1,538	3,333	5,378	4,871	9,507	9,783
Net Profit after Tax and Exceptional Item	1,208	2,465	3,800	3,673	6,761	8,167
Total Comprehensive Income [Comprising Profit for the period after Tax and Other Comprehensive Income after Tax]	3,197	2,495	3,332	5,692	6,690	9,223
Paid up Equity Share Capital (Face Value ₹ 10/- per Share)	3,604	3,604	3,604	3,604	3,604	3,604
Other Equity	-	-	-	-	-	1,03,602
Earnings Per Share (of ₹ 10/- each)	3.35	6.84	10.55	10.19	18.76	22.66
Basic and Diluted #						

# Figures for the quarters and six months ended are not annualised.

**NOTES:**

- Above unaudited consolidated financial results have been reviewed by the Audit Committee at its meeting held on 9th November, 2024 and approved by the Board of Directors (Board) at their meeting held on that date. The Statutory Auditor have reviewed the same and issued an unmodified opinion.
- In an earlier year, the Holding Company's claim for Assessment Year 2020-21 for ₹ 2,816 lakhs (tax impact of ₹ 984 lakhs) towards deduction on account of depreciation on goodwill arising on amalgamation was disallowed under Income Tax assessment proceedings and being aggrieved thereby, the Holding Company had filed an appeal. Income tax authorities have subsequently issued Notices under Section 148 of the Act for Assessment Years 2018-19 and 2019-20 thereby reopening assessments for said Assessment Years on the ground that similar claims of ₹ 5,006 lakhs (tax impact of ₹ 1,732 lakhs) and ₹ 3,755 lakhs (tax impact of ₹ 1,312 lakhs) in the Assessment Years 2018-19 and 2019-20 respectively escaped assessment as Income. Being aggrieved, the Holding Company filed a writ petition before Hon'ble High Court on 21st May, 2024. The Holding Company supported by legal opinion, continues to believe that aforesaid deductions claimed are sustainable on merit and remain unaffected.
- In the previous year, one of the customers of the Group had opted for preventive restructuring under laws of Czech Republic. In the opinion of Group management, realisability of dues from said customer was uncertain and doubtful in foreseeable future. As a matter of abundant precaution and prudence, the Group had made provision for trade receivables aggregating to ₹ 3,327 lakhs, for goods sold but in transit aggregating to ₹ 785 lakhs and reversed commission aggregating to ₹ 148 lakhs accrued in respect of the said sales, during the year ended 31st March, 2024.
- Key Stand-alone financial information are as follows:

(₹ in lakhs)

Particulars	Quarter ended			Six Months ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income	25,736	24,833	26,353	50,569	49,381	90,959
Net Profit before Tax from Ordinary Activities	1,719	2,942	4,374	4,661	7,643	7,423
Net Profit after Tax from Ordinary Activities	1,366	2,201	3,012	3,567	5,263	6,511
Total Comprehensive Income [Comprising Profit for the period after Tax and Other Comprehensive Income after Tax]	1,360	2,196	3,013	3,556	5,265	6,490

- Holding Company, IFGL Refractories Limited has entered into an agreement on 14th October, 2024 with Marvels International Group Co Ltd of Seychelles and Marvel Refractories (Anshan) Company of PRC, majority shareholding of both of said companies is held by US Citizen, Mr Yi Chun Lu, for establishing a 51:49 Joint Venture Company in India for setting up a green field manufacturing facility for Basic Magnesite Bricks in India.
  - USA based Subsidiary, EI Ceramics LLC has through a Special Purpose LLC, being EIC Acquisition LLC established on 13th September, 2024, acquired Real Estate from City of Middletown, an Ohio Municipal Corporation on 28th October, 2024. Said Real Estate will be transformed into a State of the Art ISO Plant.
- This is an extract of the detailed format of Unaudited Consolidated and Stand-alone Financial Results for the quarter and six months ended 30th September, 2024 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Detailed format of the Unaudited Consolidated and Stand-alone Financial Results are available on the Websites of BSE (www.bseindia.com), NSE (www.nseindia.com) and Company's Website (www.ifglgroup.com).

On behalf of the Board  
of IFGL Refractories Limited

S K Bajoria  
Chairman  
(DIN : 00084004)

Kolkata  
9th November, 2024



**OUR TECHNOLOGY. YOUR SUCCESS.**

BHUBANESWAR,

MONDAY, 11 NOVEMBER 2024

Particulars	Quarter ended			Six Months ended		Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
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# Figures for the quarters and six months ended are not annualised.

**NOTES :**





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On behalf of the Board  
of IFGL Refractories Limited  
S K Bajoria  
Chairman  
(DIN : 00084004)

Kolkata  
9th November, 2024

**OUR TECHNOLOGY. YOUR SUCCESS.**

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ସୋମବାର ୧୧ ନଭେମ୍ବର, ୨୦୨୪  
ପ୍ରାତିଦିନ ସଂସ୍କରଣ

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ଝରକା ଚାଡ଼ି ଲୁଚିନେଲେ  
୨୦ ଭୁଇଁ ସୁନା ଗହଣା  
ରୁବେନେଇ.୧୦୧୧ (ନି.ସ୍ତ):  
ଭୁବନେଶ୍ୱରରେ ପୁଣି ମାଟିଲେ ଲୁଚେଇ। ଝରକା  
ପାଟି ୨୦ ଭୁଇଁ ପୁଣି ଗହଣା ଲୁଚି ନେଇଛନ୍ତି।  
ଝରକାରେ ଥିବା ଥରକାରେ ଘରରେ ବିହାରରେ  
ଫାଶାଧାର ଲୁଚେଇ ଘର ଝରକା ଚାଡ଼ି ଦେଇ  
ଗୁଡ଼ି କଣ୍ଡେଇ। ଅତିକ୍ରମେ ପାଇବା ପରେ  
ସାହିତ୍ୟିକ ଚିନ୍ତା ସହ ଭଲ ଟେଲିଭିଜନ ଥିଲେ  
ପଞ୍ଚମ ଚଳନ ସାମଗ୍ରୀ ଚଳିଛି।

**ଆଇଏଫ୍‌ଜିଏଲ୍ ରିଫ୍ରାକ୍ଟୋରିଲ୍ ଲିମିଟେଡ୍**  
CIN: L51909OR2007PLC027954

**IFGL**

ପଞ୍ଜୀକୃତ କାର୍ଯ୍ୟାଳୟ:  
ସେକ୍ଟର-୦୧, ବାଲୁଙ୍ଗା ରାଜଶ୍ରୀଆଲ୍ ଇଷ୍ଟେଟ୍,  
ପୋ: ବାଲୁଙ୍ଗା- ୭୬୦୦୩୧, ଜିଲ୍ଲା: ସୁନ୍ଦରଗଡ଼, ଓଡ଼ିଶା  
ଫୋନ୍: +୯୧ ୬୬୧ ୨୬୨୦ ୧୯୫  
ଇମେଲ୍: ifgl.works@ifgl.in

ମୁଖ୍ୟ ଏବଂ କର୍ପୋରେଟ୍ କାର୍ଯ୍ୟାଳୟ:  
ଏମ୍‌ପ୍ଲୟିମେଣ୍ଟ୍ ହାଉସ୍, ୩, ନେତାଜୀ ସ୍ମାରକ ରୋଡ୍,  
ଭୋଇକାଟା - ୭୦୦୦୦୧, ପୋ: +୯୧ ୩୩୪୦୧୦୬୧୦୦  
ଇମେଲ୍: ifgl.ho@ifgl.in  
Investorcomplaints@ifgl.in

ୱେବସାଇଟ୍: www.ifglgroup.com

(ଅନ୍ୟଥା ଉଲ୍ଲେଖ ନଥିଲେ ଟଙ୍କା ଲକ୍ଷରେ)

**୩୦ ସେପ୍ଟେମ୍ବର, ୨୦୨୪ରେ ଶେଷ ହୋଇଥିବା ତ୍ରୟମାସ ଏବଂ ଷଷ୍ଠ ମାସ ନିମନ୍ତେ  
ଯାଞ୍ଚ ହୋଇନଥିବା ଏକାକୃତ ଆର୍ଥିକ ଫଳାଫଳ ବିବରଣୀର ସାରାଂଶ**

ବିବରଣୀ	ତ୍ରୟମାସ ଶେଷ			ଛଅ ମାସ ଶେଷ		ବର୍ଷ ଶେଷ
	୩୦.୦୯.୨୦୨୪ (ଯାଞ୍ଚ ହୋଇନଥିବା)	୩୦.୦୬.୨୦୨୪ (ଯାଞ୍ଚ ହୋଇନଥିବା)	୩୦.୦୯.୨୦୨୩ (ଯାଞ୍ଚ ହୋଇନଥିବା)	୩୦.୦୯.୨୦୨୪ (ଯାଞ୍ଚ ହୋଇନଥିବା)	୩୦.୦୯.୨୦୨୩ (ଯାଞ୍ଚ ହୋଇନଥିବା)	୩୧.୦୩.୨୦୨୪ (ଯାଞ୍ଚ ହୋଇନଥିବା)
ମୋଟ ଆୟ	୪୧,୫୦୩	୪୨,୧୪୭	୪୫,୯୪୬	୮୩,୬୫୦	୮୮,୬୬୬	୧,୬୫,୮୨୬
କର ଦେବା ପୂର୍ବରୁ ସାଧାରଣ କାର୍ଯ୍ୟକଳାପରୁ ପ୍ରକୃତ ଭାର/(କଟ)	୧,୫୩୮	୩,୩୩୩	୫,୩୬୮	୪,୮୭୧	୯,୫୦୭	୯,୬୮୩
କର ଏବଂ ବିଶିଷ୍ଟ ସାମଗ୍ରୀ ପରେ ପ୍ରକୃତ ଭାର	୧,୨୦୮	୨,୪୬୫	୩,୮୦୦	୩,୬୬୩	୬,୬୬୧	୮,୧୬୬
ମୋଟ ବ୍ୟାପକ ଆୟ [ସମସ୍ତ ସାମଗ୍ରୀ ପାଇଁ କରଦେବା ପରେ ଏବଂ ଅନ୍ୟାନ୍ୟ ବ୍ୟାପକ ଆୟ କର ଦେବା ପରେ ଭରଣକୁ ନିଶାନ୍ତ ପ୍ରଦାନ କରାଯାଇଥିବା ମଧ୍ୟରୁ ବିଭାଗୀୟାଧିକାର (ସେୟାର ପ୍ରତି ଲିଷ୍ଟେଟ୍ ମୂଲ୍ୟ ଟ.୧୦/-)]	୩,୧୯୭	୨,୪୯୫	୩,୩୩୯	୫,୬୯୨	୬,୬୯୦	୯,୨୨୩
ଅନ୍ୟାନ୍ୟ ଇନ୍ଦୁଧି	୩,୬୦୪	୩,୬୦୪	୩,୬୦୪	୩,୬୦୪	୩,୬୦୪	୩,୬୦୪
ସେୟାର ପ୍ରତି ଆୟ (ପ୍ରତିଶତ ଟ. ୧୦/-ରେ)	-	-	-	-	-	୧,୦୩,୬୦୨
ବେସିକ୍ ଏବଂ ଚାର୍ଜ୍‌ମେଣ୍ଟ୍ #	୩,୩୫୫	୬,୮୪୫	୧୦,୫୫୫	୧୦,୧୯୯	୧୮,୬୬୬	୨୨,୬୬୬

# ଟ୍ରେମାସ ଏବଂ ଛଅ ମାସ ନିମନ୍ତେ ସଂଖ୍ୟାଗୁଡ଼ିକ ବାର୍ଷିକ କରାଯାଇ ନାହିଁ

**ବୁଝାବୁଝ:**

୧. ୯ ନଭେମ୍ବର ୨୦୨୪ରେ ଅନୁଷ୍ଠିତ ହୋଇଥିବା ସମ୍ମିଳନୀରେ ଉପରୋକ୍ତ ଆର୍ଥିକ ଫଳାଫଳଗୁଡ଼ିକ ଅତିରିକ୍ତ କମିଟି ଦ୍ୱାରା ସମୀକ୍ଷା କରାଯାଇଛି। ଏବଂ ସେହିଦିନ ନିର୍ଦ୍ଦେଶକ ମଣ୍ଡଳୀ (ବୋର୍ଡ)ର ଅନୁଷ୍ଠିତ ହୋଇଥିବା ସମ୍ମିଳନୀରେ ଅନୁମୋଦିତ ହୋଇଛି। ଏହାକୁ ସାମ୍ପାଦନା ଅଧିକାରୀମାନେ ସମୀକ୍ଷା କରିଛନ୍ତି ଏବଂ ସଂଶୋଧନ ନାହିଁ ବୋଲି ମତ ଦେଇଛନ୍ତି ।

୨. ପୂର୍ବ ବର୍ଷରେ ସେୟାର କ୍ରୟ କରିଥିବା କମ୍ପାନୀର ଦାବି ଆସେସମେଣ୍ଟ୍ ବର୍ଷ ୨୦୨୦-୨୧ ଟ. ୨,୮୧୬ ଲକ୍ଷ (କର ଦେଇ ଟ. ୯୮୪ ଲକ୍ଷ) ଯାହା ସର୍ଭିସ୍‌ର ଅବଶ୍ୟକତା ନିମନ୍ତେ କଟାଯାଇ, ଯାହା ସମ୍ପୂର୍ଣ୍ଣ ଯୋଗୁଁ ଉତ୍ପନ୍ନ ହୋଇଛି, ଆୟକର ଆସେସମେଣ୍ଟ୍ ପ୍ରକ୍ରିୟା ମାଧ୍ୟମରେ ନାକଟ କରାଯାଇଥିଲା, ଏଥିରେ କ୍ଷୁଦ୍ର ହୋଇ ସେୟାର କ୍ରୟ କରିଥିବା କମ୍ପାନୀ ଏକ ଆବେଦନ ଦାଖଲ କରିଛନ୍ତି । ପରବର୍ତ୍ତୀ ସମୟରେ ଆୟକର କର୍ତ୍ତୃପକ୍ଷ ଆସେସମେଣ୍ଟ୍ ବର୍ଷ ଯଥାକ୍ରମେ ୨୦୧୮-୧୯ ଏବଂ ୨୦୧୯-୨୦ ନିମନ୍ତେ ପୁନର୍ଦ୍ଦାନ ଆଇନର ଧାରା ୧୪୮ ଅନୁଯାୟୀ ବିକ୍ଷେପ କାରି କରି ଆସେସମେଣ୍ଟ୍ କରିଛନ୍ତି ଯେ ସେହିପରି ବାବିଗୁଡ଼ିକ ଟ. ୫,୦୦୬ ଲକ୍ଷ (କର ଦେଇ ଟ. ୧,୭୩୨ ଲକ୍ଷ) ଏବଂ ଟ. ୩,୬୫୫ ଲକ୍ଷ (କର ଦେଇ ଟ. ୧,୩୧୨ ଲକ୍ଷ) ଯାହା କି ଯଥାକ୍ରମେ ଆସେସମେଣ୍ଟ୍ ବର୍ଷ ୨୦୧୮-୧୯ ଏବଂ ୨୦୧୯-୨୦ ନିମନ୍ତେ ଆୟ ବୋଲି ବାବ ଦିଆଯାଇ । ଏଥିରେ କ୍ଷୁଦ୍ର ହୋଇ ସେୟାର କ୍ରୟ କରିଥିବା କମ୍ପାନୀ ମାଧ୍ୟମରେ ହାଇକୋର୍ଟର ନିକଟରେ ୨୧ ମେ ୨୦୨୪ରେ ଏକ ରିଟ୍ ପିଟିସନ ଦାଖଲ କରିଛନ୍ତି । ସେୟାର କ୍ରୟ କରିଥିବା କମ୍ପାନୀ ସମ୍ପୂର୍ଣ୍ଣ ଆଇନ ସମ୍ମତ ଭାବେ ବିଶ୍ୱାସ କରନ୍ତି ଯେ, ଉପରୋକ୍ତ ବାବି କରାଯାଇଥିବା କଟାଯାଇ ବିଧି ସମ୍ମତ ଏବଂ ଏହାର କୌଣସି ପ୍ରଭାବ ନାହିଁ ।

୩. ପୂର୍ବବର୍ତ୍ତୀ ବର୍ଷରେ, ରୁପରେ ଥିବା ଜଣେ ଗ୍ରାହକ ଲମ୍ବା ପ୍ରକାଶ କରିଥିଲେ ଯେ ଟେକ୍ ରିପର୍ଟିଂ ଆଇନ ଅନୁଯାୟୀ ଏହାକୁ ପୁନର୍ଦ୍ଦାନ ନିମନ୍ତେ ଅନୁରୋଧ କରିଥିଲେ । ରୁପ ମ୍ୟାନେଜମେଣ୍ଟ୍ କଟ ଅନୁସାରେ ଉକ୍ତ ଗ୍ରାହକଙ୍କ ନିକଟରୁ ଦେୟ ଆଦାୟ କରିବା ନିକଟ ଭବିଷ୍ୟତରେ ଅନିଶ୍ଚିତ ଏବଂ ସନ୍ଦେହଜନକ । ଏଥିପାଇଁ ବିଶେଷ ସର୍ତ୍ତାବଳୀ ଏବଂ ଆଇନ ପୁରସ୍କା ନିମନ୍ତେ ଏହି ରୁପ ବାଣିଜ୍ୟ ନିମନ୍ତେ ସାମଗ୍ରୀ ବିକ୍ରୟରୁ ମୋଟ ଟ.୩,୩୨୬ ଲକ୍ଷ କିନ୍ତୁ ଟ୍ରାଫିକ୍ ମୋଟ ଟ. ୫୫୮ ଲକ୍ଷ ଏବଂ ଭିଭର୍ସ୍ କମିଶନ ମୋଟ ଟ. ୧୪୮ ଲକ୍ଷ ଯାହା ୩୧ ମାର୍ଚ୍ଚ ୨୦୨୪ ବର୍ଷ ଶେଷ ପୂର୍ଣ୍ଣା ବିକ୍ରୟଲକ୍ଷ ।

୪. ଆର୍ଥିକ ମୁଖ୍ୟ ଶ୍ଳିଷାଗୁଡ଼ିକ ସୂଚନା ନିମ୍ନରେ ଦିଆଯାଇଛି :

(ଟଙ୍କା ଲକ୍ଷରେ)

ବିବରଣୀ	ତ୍ରୟମାସ ଶେଷ			ଛଅ ମାସ ଶେଷ		ବର୍ଷ ଶେଷ
	୩୦.୦୯.୨୦୨୪ (ଯାଞ୍ଚ ହୋଇନଥିବା)	୩୦.୦୬.୨୦୨୪ (ଯାଞ୍ଚ ହୋଇନଥିବା)	୩୦.୦୯.୨୦୨୩ (ଯାଞ୍ଚ ହୋଇନଥିବା)	୩୦.୦୯.୨୦୨୪ (ଯାଞ୍ଚ ହୋଇନଥିବା)	୩୦.୦୯.୨୦୨୩ (ଯାଞ୍ଚ ହୋଇନଥିବା)	୩୧.୦୩.୨୦୨୪ (ଯାଞ୍ଚ ହୋଇନଥିବା)
ମୋଟ ଆୟ	୨୫,୬୩୬	୨୪,୮୩୩	୨୬,୩୫୩	୫୦,୫୬୯	୪୯,୩୮୧	୯୦,୯୫୯
କର ଦେବା ପୂର୍ବରୁ ସାଧାରଣ କାର୍ଯ୍ୟକଳାପରୁ ପ୍ରକୃତ ଭାର	୧,୬୧୯	୨,୯୪୨	୪,୩୬୪	୪,୬୬୧	୬,୬୬୩	୬,୪୨୩
କର ଦେବା ପରେ ସାଧାରଣ କାର୍ଯ୍ୟକଳାପରୁ ପ୍ରକୃତ ଭାର	୧,୩୬୬	୨,୨୦୧	୩,୦୧୨	୩,୫୬୬	୫,୨୨୩	୬,୫୧୧
ମୋଟ ବ୍ୟାପକ ଆୟ [ କରଦେବା ପରେ ଏବଂ ଅନ୍ୟାନ୍ୟ ସାମଗ୍ରୀ ଆୟ ପାଇଁ କରଦେବା ପରେ ଭରଣକୁ ନିଶାନ୍ତ କାର ]	୧,୩୬୬	୨,୧୯୬	୩,୦୧୩	୩,୫୫୬	୫,୨୫୫	୬,୪୯୦

୫. ଟ. ୯ ନଭେମ୍ବର ୨୦୨୪ରେ ଅନୁଷ୍ଠିତ ହୋଇଥିବା ସମ୍ମିଳନୀରେ ଉପରୋକ୍ତ ଆର୍ଥିକ ଫଳାଫଳଗୁଡ଼ିକ ଅତିରିକ୍ତ କମିଟି ଦ୍ୱାରା ସମୀକ୍ଷା କରାଯାଇଛି ଏବଂ ସେହିଦିନ ନିର୍ଦ୍ଦେଶକ ମଣ୍ଡଳୀ (ବୋର୍ଡ)ର ଅନୁଷ୍ଠିତ ହୋଇଥିବା ସମ୍ମିଳନୀରେ ଅନୁମୋଦିତ ହୋଇଛି। ଏହାକୁ ସାମ୍ପାଦନା ଅଧିକାରୀମାନେ ସମୀକ୍ଷା କରିଛନ୍ତି ଏବଂ ସଂଶୋଧନ ନାହିଁ ବୋଲି ମତ ଦେଇଛନ୍ତି ।

୬. ପୂର୍ବ ବର୍ଷରେ ସେୟାର କ୍ରୟ କରିଥିବା କମ୍ପାନୀର ଦାବି ଆସେସମେଣ୍ଟ୍ ବର୍ଷ ୨୦୨୦-୨୧ ଟ. ୨,୮୧୬ ଲକ୍ଷ (କର ଦେଇ ଟ. ୯୮୪ ଲକ୍ଷ) ଯାହା ସର୍ଭିସ୍‌ର ଅବଶ୍ୟକତା ନିମନ୍ତେ କଟାଯାଇ, ଯାହା ସମ୍ପୂର୍ଣ୍ଣ ଯୋଗୁଁ ଉତ୍ପନ୍ନ ହୋଇଛି, ଆୟକର ଆସେସମେଣ୍ଟ୍ ପ୍ରକ୍ରିୟା ମାଧ୍ୟମରେ ନାକଟ କରାଯାଇଥିଲା, ଏଥିରେ କ୍ଷୁଦ୍ର ହୋଇ ସେୟାର କ୍ରୟ କରିଥିବା କମ୍ପାନୀ ଏକ ଆବେଦନ ଦାଖଲ କରିଛନ୍ତି । ପରବର୍ତ୍ତୀ ସମୟରେ ଆୟକର କର୍ତ୍ତୃପକ୍ଷ ଆସେସମେଣ୍ଟ୍ ବର୍ଷ ଯଥାକ୍ରମେ ୨୦୧୮-୧୯ ଏବଂ ୨୦୧୯-୨୦ ନିମନ୍ତେ ପୁନର୍ଦ୍ଦାନ ଆଇନର ଧାରା ୧୪୮ ଅନୁଯାୟୀ ବିକ୍ଷେପ କାରି କରି ଆସେସମେଣ୍ଟ୍ କରିଛନ୍ତି ଯେ ସେହିପରି ବାବିଗୁଡ଼ିକ ଟ. ୫,୦୦୬ ଲକ୍ଷ (କର ଦେଇ ଟ. ୧,୭୩୨ ଲକ୍ଷ) ଏବଂ ଟ. ୩,୬୫୫ ଲକ୍ଷ (କର ଦେଇ ଟ. ୧,୩୧୨ ଲକ୍ଷ) ଯାହା କି ଯଥାକ୍ରମେ ଆସେସମେଣ୍ଟ୍ ବର୍ଷ ୨୦୧୮-୧୯ ଏବଂ ୨୦୧୯-୨୦ ନିମନ୍ତେ ଆୟ ବୋଲି ବାବ ଦିଆଯାଇ । ଏଥିରେ କ୍ଷୁଦ୍ର ହୋଇ ସେୟାର କ୍ରୟ କରିଥିବା କମ୍ପାନୀ ମାଧ୍ୟମରେ ହାଇକୋର୍ଟର ନିକଟରେ ୨୧ ମେ ୨୦୨୪ରେ ଏକ ରିଟ୍ ପିଟିସନ ଦାଖଲ କରିଛନ୍ତି । ସେୟାର କ୍ରୟ କରିଥିବା କମ୍ପାନୀ ସମ୍ପୂର୍ଣ୍ଣ ଆଇନ ସମ୍ମତ ଭାବେ ବିଶ୍ୱାସ କରନ୍ତି ଯେ, ଉପରୋକ୍ତ ବାବି କରାଯାଇଥିବା କଟାଯାଇ ବିଧି ସମ୍ମତ ଏବଂ ଏହାର କୌଣସି ପ୍ରଭାବ ନାହିଁ ।

୭. ପୂର୍ବବର୍ତ୍ତୀ ବର୍ଷରେ, ରୁପରେ ଥିବା ଜଣେ ଗ୍ରାହକ ଲମ୍ବା ପ୍ରକାଶ କରିଥିଲେ ଯେ ଟେକ୍ ରିପର୍ଟିଂ ଆଇନ ଅନୁଯାୟୀ ଏହାକୁ ପୁନର୍ଦ୍ଦାନ ନିମନ୍ତେ ଅନୁରୋଧ କରିଥିଲେ । ରୁପ ମ୍ୟାନେଜମେଣ୍ଟ୍ କଟ ଅନୁସାରେ ଉକ୍ତ ଗ୍ରାହକଙ୍କ ନିକଟରୁ ଦେୟ ଆଦାୟ କରିବା ନିକଟ ଭବିଷ୍ୟତରେ ଅନିଶ୍ଚିତ ଏବଂ ସନ୍ଦେହଜନକ । ଏଥିପାଇଁ ବିଶେଷ ସର୍ତ୍ତାବଳୀ ଏବଂ ଆଇନ ପୁରସ୍କା ନିମନ୍ତେ ଏହି ରୁପ ବାଣିଜ୍ୟ ନିମନ୍ତେ ସାମଗ୍ରୀ ବିକ୍ରୟରୁ ମୋଟ ଟ.୩,୩୨୬ ଲକ୍ଷ କିନ୍ତୁ ଟ୍ରାଫିକ୍ ମୋଟ ଟ. ୫୫୮ ଲକ୍ଷ ଏବଂ ଭିଭର୍ସ୍ କମିଶନ ମୋଟ ଟ. ୧୪୮ ଲକ୍ଷ ଯାହା ୩୧ ମାର୍ଚ୍ଚ ୨୦୨୪ ବର୍ଷ ଶେଷ ପୂର୍ଣ୍ଣା ବିକ୍ରୟଲକ୍ଷ ।

୮. ଆର୍ଥିକ ମୁଖ୍ୟ ଶ୍ଳିଷାଗୁଡ଼ିକ ସୂଚନା ନିମ୍ନରେ ଦିଆଯାଇଛି :

କୋଇଲକାଟା  
୯ ନଭେମ୍ବର, ୨୦୨୪

**ei MONOCON** **W hofmann CERAMIC SR**

ଆଇଏଫ୍‌ଜିଏଲ୍ ରିଫ୍ରାକ୍ଟୋରିଲ୍ ଲିମିଟେଡ୍  
ଏସ୍.କେ. ବାକୋରିଆ  
ଚେୟାରମ୍ୟାନ  
(DIN: 00084004)

**ଆମର ବୈଷୟିକ ଜ୍ଞାନକୌଶଳ, ଆପଣଙ୍କ ସଫଳତା**