



August 14, 2023

#### Ref.: NLL/CS/2023-283

1. National Stock Exchange of India Limited Listing Department, Exchange Plaza, Bandra Kurla Complex, Bandra (E), Mumbai 400 051 Symbol: NECLIFE ed

2. BSE Limited
Corporate Relationship Department,
P J Towers, Dalal Street,
Mumbai 400 001
Scrip Code: 532649

Sub: Intimation – Details of Pending Litigation(s) as required under Regulation 30 of the Securities and Exchange of Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations")

Dear Sir/ Madam,

In terms of proviso to sub-clause (d) of clause (i) of Sub-regulation (4) of Regulation 30 of the LODR Regulations, read with Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, we are enclosing herewith necessary disclosures in prescribed format for details of Material Pending Litigation(s) as per Annexure A.

This is for your information and record please.

Thanking you,

Yours faithfully, For Nectar Lifesciences Limited

(Neha Vaishnav) Company Secretary & Compliance Officer

Encl.: as above

Corporate Office : S.C.O. 38-39, Sector 9-D, Chandigarh-160 009 (India) Tel. : +91-172-3047777 Fax : +91-172-3047755 E-mail : sales@neclife.com Website : www.neclife.com CIN : L24232 PB1995 PLC 016664 Read Office & Works : VIII Saidaura Teb Dera Bassi, Dist, Mobali (Puniab) Near Chandigarb (INDIA)



Annexure A

no. Implication claims, if any	A	t the	time of becoming party		
1.       Unit: Nectar Lifesciences Limited       In case, the matter will be decided in fanancial implications column.         Porum where Pending: High Court of Punjab and Haryana.       In case, the matter of will get Rs. 28 Crore by way of enhanced quantum of company was acquired by GMADA from Village Chhat in Tehsil Derabassi District SAS Nagar (Mohali), Punjab. The Company had filed an appeal is also filed by GMADA in the High Court of Punjab and Haryana.       In case, the matter of compensation and the cross appeal is also filed by GMADA in the High Court of Punjab and Haryana.       As disclosed financial implications column.         2.       Unit: Unit-I, Nectar Lifesciences Limited, Derabassi       In case, the matter will be decided in fanancial implications column.       As disclosed financial implications column.         Brief Detail of the Case: In this case the Boiler at Unit-I of the Company was damaged. Thereafter, the Company had filed a claim of Rs. 3.63 Crore out of which a total Rs. 55 Lakh was allowed to the Company. The Company had been aggrieved of refusal for the remaining amount of the insurance claim therefore, the present complaint has been filed by the Company in NCDRC.       In case, the matter will be decided in fanancial implications column.         3.       Unit: Unit-I, Nectar Lifesciences Limited, Derabassi       In case, the matter will get Rs. 3.08 Crore out of which a total Rs. 55 Lakh was allowed to the Company in NCDRC.       As disclosed financial implications insurance claim.         3.       Unit: Unit-I, Nectar Lifesciences Limited, Derabassi       In case, the matter will be decided in financial implications insurance claim.         Mame of Opposing Party: Uni	S	r	Brief details of litigation	-	-
<ul> <li>Name of Opposing Party: Greater Mohali Arca Development Authority ("GMADA")</li> <li>Forum where Pending: High Court of Punjab and Haryana.</li> <li>Brief Detail of the Case: The Land of the Company was acquired by GMADA from Village Chhat in Tehsil Derabassi District SAS Nagar (Mohali), Punjab. The Company had filed an appeal for enhancement of compensation and the cross appeal is also filed by GMADA in the High Court, challenging enhancement granted by land reference court. Both appeals are pending in the High Court of Punjab and Haryana.</li> <li>Unit: Unit-I, Nectar Lifesciences Limited, Derabassi</li> <li>Forum where Pending: National Consumer Disputes Redressal Commission ("NCDRC"), Delhi Brief Detail of the Case: In this case the Boiler at Unit-I of the Company had filed a claim of Rs. 3.63 Crore out of which a total Rs. 55 Lakh was allowed to the Company. The Company had been aggrieved of refusal for the remaining amount of the insurance claim therefore, the present complaint has been filed by the Company in NCDRC.</li> <li>Unit: Unit-I, Nectar Lifesciences Limited, Derabassi</li> <li>Unit: Unit-I, Nectar Lifesciences Limited, Derabassi</li> <li>In case, the matter will be decided in financial</li> <li>So Lunit: Unit-I, Nectar Lifesciences Limited, Derabassi</li> <li>Unit: Unit-I, Nectar Lifesciences Limited, Derabassi</li> <li>Name of Opposing Party: United India Insurance</li> <li>Name of Opposing Party: United India Insurance</li> </ul>				Implication	claims, if any
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Name of Opposing Party: United India Insurance favour, the Company implications	3	•		-	
					-
Forum where Pending: High Court of Punjab and Crore by way of				-	
Haryana restoration of award.					

#### The Details of Pending Litigation of Nectar Lifesciences Limited ("Company")

Corporate Office : S.C.O. 38-39, Sector 9-D, Chandigarh-160 009 (India) Tel. : +91-172-3047777 Fax : +91-172-3047755 E-mail : sales@neclife.com Website : www.neclife.com CIN : L24232 PB1995 PLC 016664



4.	<ul> <li>Brief Detail of the Case: In this case a fire incident took place in Unit-I of the Company, on May 07, 2005, causing loss of Stock, Plant &amp; Machinery and Furniture &amp; Fixtures. The United India Insurance Company had partially allowed the claim of the Company. Thereafter, the Company had filed arbitration claim and the Arbitration Tribunal awarded the Company Rs. 35.09 Crore and Rs. 96 Lakh as claim amount and litigation charges respectively to the Company. However, The United India Insurance Company challenged the award in the court of Additional District Judge ("ADJ"), Chandigarh, which partially reduced the awarded amount. The Company had filed appeal before the High Court to restore the amount awarded by the Arbitrator.</li> <li>Unit: Unit-I &amp; II, Nectar Lifesciences Limited, Derabassi</li> <li>Name of Opposing Party: United India Insurance Company</li> <li>Forum where Pending: Commercial court of ADJ Chandigarh</li> <li>Brief Detail of the Case: A fire incident had taken place in Unit I of the Company. The United India Insurance Company artly allowed the claim. For the rest of the amount the Company invoked arbitration. The Arbitration Tribunal awarded the Company. However, the said award was challenged by the United India Insurance Company in the court of ADJ Chandigarh. The awarded amount was reduced by the ADJ court. The Company in the court of ADJ Chandigarh. In the meantime, the company has filed the execution application for realizing the amount granted by ADJ</li> </ul>	The Company will get Rs 3.91 Crore by way of insurance claim upon execution by ADJ, Chandigarh. In case the Company succeeded in the High Court, it will get the pending amount out of maximum of Rs. 39.76 Crore.	As disclosed in financial implications column.
5.	application for realizing the amount granted by ADJ Chandigarh. Name of Opposing Party: ABB Limited	ABB Limited had	As disclosed in
	Forum where Pending: Supreme Court of India Brief Detail of the Case: The dispute pertains to installation and commissioning of Heating Ventilation Air Conditioner i.e., HVAC to be	filed claims of Rs 6.26 Crore (inclusive of interest) whereas the Company had filed counter claim	financial implications column.

Corporate Office : S.C.O. 38-39, Sector 9-D, Chandigarh-160 009 (India) Tei. : +91-172-3047777 Fax : +91-172-3047755 E-mail : sales@neclife.com Website : www.neclife.com CIN : L24232 PB1995 PLC 016664



	located at Unit VI and VII of the Company for the	of Rs 13.22 Crore.	
	purpose of manufacturing of oral drugs. The dispute		
	referred to arbitration and arbitration award passed	Presently, the	
	against the Company. The said award was	awarded amount	
	challenged by the Company before ADJ,	along with interest	
	Chandigarh, which were dismissed. The Company	stands paid by the	
	had filed an appeal, in High Court of Punjab and	Company.	
	Haryana, during which the Company had deposited	e ompany:	
	the award amount along with interest till the date of		
	deposit i.e., Rs. 6.26 Crore. Thereafter, the Appeal		
	was decided against the Company which was		
	challenged before Supreme Court.		
6.	Unit: Unit VI and VII, Nectar Lifesciences Limited,	If objections filed by	As disclosed in
0.	Baddi	Sun Pharmaceutical	financial
	Name of Opposing Party: Sun Pharmaceutical	Industries Limited	implications
	Industries Limited	are allowed the	column.
	Forum where Pending: High Court of Delhi	Company shall have	
	Brief Detail of the Case: An Arbitration Claim of	to pay the amount of	_
	Rs.4.31 Crore was filed by Sun Pharmaceutical	Rs. 4. <mark>31</mark> Crore.	
	Industries Limited against the Company regarding		
	commercial dispute of contract manufacturing.		
	Thereafter, the counter claim was filed by the		
	Company for Rs.26.00 Lakh and the same was		
	awarded in favour of the Company. The claim from		
	Sun Pharmaceutical Industries Limited was		
	dismissed. Then, Sun Pharmaceutical Industries		
	Limited challenged the award before the High		
	Court of Delhi. The Petition is pending for		
-	arguments.	D 10.02 C	A 1' 1 1'
7.	Assessment Year: 2013-14	Rs. 10.83 Crore	As disclosed in
	Name of Opposing Party: Deputy Commissioner	In one of the	financial
	of Income Tax ("DCIT") Central Circle - 1,	In case of adverse	implications
	Chandigarh	orders, there will not	column.
	Forum where Pending: High Court of Punjab and	be any cash outflow.	
	Haryana	Only Minimum	
	Brief Detail of the Case: DCIT has disallowed	Alternate Tax	
	Power Plant profitability. On appeal by the	("MAT") credit	
	Company, Income Tax Appellate Tribunal, Delhi	available with the	
	had decided the case in favour of the Company.	Company will be	
	Now, appeal had been filed by Income Tax	reduced.	
	Department before High Court of Punjab and		
	Haryana.	1	

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8.	Assessment Year: 2014-15	Rs. 8.23 Crore	As disclosed in
	Name of Opposing Party: DCIT Central Circle -		financial
	1, Chandigarh	In case of adverse	implications
	Forum where Pending: High Court of Punjab and	orders, there will not	column.
	Haryana	be any cash outflow. Only MAT credit	
	Brief Detail of the Case: DCIT has disallowed	available with the	
	Power Plant profitability. On appeal by the	Company will be	
	Company, Income Tax Appellate Tribunal,	reduced.	
	Chandigarh had decided the case in favour of the	Teduced.	
	Company. Now, appeal had been filed by Income		
	Tax Department before High Court of Punjab and		
	Haryana.		
9.	Assessment Year: 2015-16	Rs. 11.37 Crore	As disclosed in
	Name of Opposing Party: DCIT Central Circle -		financial
	1, Chandigarh	In case of adverse	implications
	Forum where Pending: Commissioner of Income-	orders, there will not	column.
	tax (Appeals) ("CIT(A)"), Gurugram ("Gurgaon")	be any cash outflow.	
	Brief Detail of the Case: Disallowance of various	Only MAT credit	
	expenses/claims.	available with the	
		Company will be reduced. However,	
	The Company has filed appeal before CIT (A),		
	Gurugram ("Gurgaon") and the case is yet to be	the Company can also file appeal	_
	taken up.	before Income Tax	
		Appellate Tribunal,	
		Chandigarh against	
		the orders of	
		CIT(A).	
10.	Assessment Year: 2016-17	Rs. 19.38 Crore	As disclosed in
	Name of Opposing Party: DCIT Central Circle -		financial
	1, Chandigarh	In case of adverse	implications
	Forum where Pending: Dispute Resolution Penal,	orders, there will not	column.
	Delhi	be any cash outflow.	
	<b>Brief Detail of the Case:</b> Disallowance of various	Only MAT credit	
	expenses/claims.	available with the	
	and the second	Company will be reduced. However,	
	The draft order had been passed by DCIT, Central	,	
	Circle 1, Chandigarh against which the Company	1 2	
	has filed an appeal before Dispute Resolution	also file appeal before Income Tax	
	Penal, Delhi. After receipt of order of Dispute		
	Resolution Penal, Delhi, DCIT will pass the final	Appellate Tribunal,	
	order.	Chandigarh against the orders of DCIT.	
		the orders of DCI1.	

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11.	Assessment Year: 2017-18	Rs. 20.02 Crore	As disclosed in
	Name of Opposing Party: DCIT Central Circle - 1, Chandigarh Forum where Pending: Dispute Resolution Penal, Delhi	In case of adverse orders, there will not be any cash outflow. Only MAT credit	financial implications column.
	<ul> <li>Brief Detail of the Case: Disallowance of various expenses/claims.</li> <li>The draft order had been passed by DCIT, Central Circle 1, Chandigarh against which the Company has filed an appeal before Dispute Resolution Penal, Delhi. After receipt of order of Dispute Resolution Penal, Delhi, DCIT will pass the final order.</li> </ul>	Only MAT credit available with the Company will be reduced. However, the Company can also file appeal before Income Tax Appellate Tribunal, Chandigarh against the orders of DCIT.	
12.	Assessment Year: 2018-19	Rs. 14.09 Crore	As disclosed in
	Name of Opposing Party: DCIT Central Circle -         1, Chandigarh         Forum where Pending: Dispute Resolution Penal,         Delhi         Brief Detail of the Case: Disallowance of various expenses/claims.	In case of adverse orders, there will not be any cash outflow. Only MAT credit available with the Company will be reduced. However,	financial implications column.
	The draft order had been passed by DCIT, Central Circle 1, Chandigarh against which the Company has filed an appeal before Dispute Resolution Penal, Delhi. After receipt of order of Dispute Resolution Penal, Delhi, DCIT will pass the final order.	the Company can also file appeal before Income Tax Appellate Tribunal, Chandigarh against the orders of DCIT.	
13.	Assessment Year: 2019-20	Rs. 13.17 Crore	As disclosed in financial
	Name of Opposing Party: DCIT Central Circle -1, ChandigarhForum where Pending: Dispute Resolution Penal,DelhiBrief Detail of the Case: Disallowance of variousexpenses/claims.	In case of adverse orders, there will not be any cash outflow. Only MAT credit available with the Company will be	implications column.
	The draft order had been passed by DCIT, Central Circle 1, Chandigarh against which the Company has filed an appeal before Dispute Resolution Penal, Delhi. After receipt of order of Dispute Resolution Penal, Delhi, DCIT will pass the final	reduced. However, the Company can also file appeal before Income Tax Appellate Tribunal,	

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	order.	Chandigarh against the orders of DCIT.	
14.	Assessment Year: 2020-21	Rs. 10.65 Crore	As disclosed in
	Name of Opposing Party: DCIT Central Circle - 1, Chandigarh	In case of adverse	financial implications column.
	Forum where Pending: Dispute Resolution Penal, Delhi	orders, there will not be any cash outflow. Only MAT credit	column.
-	<ul> <li>Brief Detail of the Case: Disallowance of various expenses/claims.</li> <li>The draft order had been passed by DCIT, Central Circle 1, Chandigarh against which the Company has filed an appeal before Dispute Resolution Penal, Delhi. After receipt of order of Dispute</li> </ul>	available with the Company will be reduced. However, the Company can also file appeal before Income Tax	
	Resolution Penal, Delhi, DCIT will pass the final order.	Appellate Tribunal, Chandigarh against the orders of DCIT.	
15.	<ul> <li>Unit: Nectar Lifesciences Limited, Derabassi</li> <li>Name of Opposing Party: Dy. Comm. CGST Derabassi</li> <li>Forum where Pending: Customs Excise &amp; Service Tax Appellate Tribunal ("CESTAT"), Chandigarh</li> <li>Brief Detail of the Case: Raw materials imported against Advance license issued by Directorate General of Foreign Trade ("DGFT") and exemption of Duties was availed by the Company. However, due to Shortage / Cancelation of export orders, export obligations could not be fulfilled, and the duties were paid with interest for closure of Advance licenses. Therefore, we had applied for refunds of the same which was rejected by Assistant Commissioner ("AC") Goods and Services Taxes ("GST"), Derabassi. Despite that, the same was allowed by Commissioner Appeals GST Ludhiana. Now, AC/Deputy Commissioner ("DC") GST Derabassi had filed an appeal against the order of Commissioner Appeals but allowed us refund of 52.07 Crore as per GST refund rules.</li> </ul>	In case the matter will be decided against the Company, then the Company has to reverse the refund amount of Rs. 52.07 Crore along with interest @ 12% from the date of receipt of refund amount.	As disclosed in financial implications column.
16.	Unit: Nectar Lifesciences Limited, Derabassi Name of Opposing Party: Dy. Comm. CGST Derabassi	The Appeal is still pending.	As disclosed in financial implications
	Forum where Pending: Comm. Appeals CGST,	In case, the matter	column.

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	Ludhiana	will be decided in	
	Brief Detail of the Case: Raw materials imported	favour, the Company	
	against Advance license issued by DGFT and	will get a refund of	
	exemption of duties was availed. However, due to	Rs. 2.15 Crore and if	
	Shortage / Cancelation of export orders, export	it will against no	
	obligations could not be fulfilled. Despite that, the	deposit is to be	
	duties were paid with interest for closure of	made.	
	Advance licenses. Therefore, the Company had		
	applied for refunds of the same which was rejected		
	by the DC. The Company had filed an appeal		
	against the order of DC before Commissioner		
	Appeals.		
17.	Unit: Nectar Lifesciences Limited, Derabassi	In case, the matter	As disclosed in
	Name of Opposing Party: CGST Commissioner	will be decided in	financial
	Ludhiana	favour, the Company	implications
	Forum where Pending: High Court of Punjab and	will get re-credit of	column.
	Haryana.	Rs. 16.61 Crore in	
	Brief Detail of the Case: An amount of Rs. 16.61	ITC Ledger	_
	Crore of Input Tax Credit ("ITC") had been	imme <mark>dia</mark> tely.	
	blocked by CGST Commissioner Ludhiana. Even		
	though a Show Cause Notice in this matter of		
	wrong availment of ITC had already been issued by		
	same Commissioner. The Company has filed an		
	appeal against the show cause notice, which has		
	been stayed by the Hon'ble High Court of Punjab		
	and Haryana.		
18.	Unit: Narbada Industries, Jammu, a wholly owned	The Refund amount	As disclosed in
	unit of the Company.	of Rs. 3.61 Crore	financial
	Name of Opposing Party: CGST Commissioner	has to be reversed	implications
	Jammu.	along with 12%	column.
	Forum where Pending: CESTAT Chandigarh	interest.	
	Brief Detail of the Case: The Company was		
	availing benefits of Notification No. 56/2002CE		
	Dt. 14.11.2002 through self-credit facility in		
	respect of refund paid through Account Current on		
	the product named 'Menthol' at Jammu Unit. The		
	aforesaid Notification was amended vide another		
	Notification No. 34/2008 dated 10.06.2008 and the		
	credit was allowed for duties paid through PLA		
	only of 56 % of value addition whichever is lower.		

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