



HQ/CS/CL.24B/17566  
August 14, 2023

National Stock Exchange of India Limited  
Exchange Plaza, Bandra Kurla Complex,  
Mumbai – 400 051  
SYMBOL: TATACOMM

BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai – 400 001  
Scrip Code: 500483

Dear Sir / Madam,

**Sub: Intimation under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 – Disclosure of continuing material events**

Pursuant to the provisions of Regulation 30(4)(i)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 ('SEBI LODR Regulations 2015'), we hereby enclose the details of pending litigations / disputes which have become material as per the revised materiality thresholds of the Company in accordance with the SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023, as Annexure 1. The Company has made disclosures of these matters as part of the notes to accounts in the quarterly financial statements and Annual Reports, from time to time.

The said annexure contains details pursuant to Para B Part A of Schedule III of SEBI LODR Regulations 2015 and additional details as required under SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

Kindly take the same on your records.

Thanking you,

Yours faithfully,  
For Tata Communications Limited

Zubin Adil Patel  
Company Secretary and Compliance Officer

**TATA COMMUNICATIONS**

Tata Communications Limited

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Annexure 1

Sr. No	Name of the Company	Name of the Opposing Party	Court / Tribunal / Agency before which the matter is pending	Brief Details of the case	Expected financial implications (due to compensation, policy etc.)	Quantum of claims, if any
<b>A. Matters pertaining to Tata Communications Limited (“the Company”) – the listed entity</b>						
1.	Tata Communications Limited	Income-tax Department	Bombay High Court	Appeals filed by the Company challenging (i) the disallowance of tax holiday deduction claimed under section 80-IA of the Income-tax Act, 1961 for assessment years 1998-99 to 2000-01, in respect of profits earned by certain undertakings, and (ii) disallowance of write-off of certain investments made and claimed as revenue expenditure.	₹457.25 crores	-
2.	Tata Communications Limited	Income-tax Department	Income Tax Appellate Tribunal, Mumbai	Appeals filed by the Company challenging (i) the disallowance of tax holiday deduction claimed under section 80-IA in respect of profits earned by NLD Undertaking and (ii) Transfer Pricing adjustments for assessment years 2011-12; 2014-15 to 2016-17.	₹462.51 crores	-
3.	Tata Communications Limited	Income-tax Department	Income Tax Appellate Tribunal, Mumbai	Appeal filed by the Company challenging (i) the disallowance of provision for expenses, and (ii) allowance u/s 40(a)(ia) and Transfer Pricing adjustments for assessment year 2017-18.	₹225.91 crores	-
4.	Tata Communications Limited	Income-tax Department	Commissioner of Income-tax (Appeals), Mumbai	Appeals filed by the Company in respect of TDS Orders passed by TDS Officer u/s 201(1) / 201(1A) of the Act, alleging short deduction of tax at source for assessment years 2013-14 to 2018-19.	₹228.49 crores	-
5.	Tata Communications Limited	Income-tax Department	Bombay High Court	Appeal filed by the Income Tax Department against deletion of penalty u/s 271(1)(c) for assessment year 2000-01 by the Income Tax Appellate Tribunal.	₹197.41 crores	-
6.	Tata Communications Limited	Income-tax Department	Bombay High Court	Appeals filed by the Income Tax Department against quashing of assessment orders passed by the Income Tax Appellate Tribunal due to lack of jurisdiction of Assessing Officer. Appeals filed for assessment years 2002-03 to 2004-05; 2007-08 to 2010-11.	₹1,348.93 crores	-
7.	Tata Communications Limited	Union of India	Supreme Court of India Civil Appeal Nos. 565-568 of 2008 – Filed by the Company  Civil Appeal Nos. 315-316 of 2008 – Filed by the Department of Telecommunications	The Company has filed an appeal before the Hon'ble Supreme Court, against the Telecom Disputes Settlement and Appellate Tribunal's (“TDSAT”) Judgment dated 30 August 2007, relating to issues around License Fee / Gross Revenue with respect to the Company's International Long Distance (ILD) License. The Department of Telecommunications (DoT) had also filed cross appeals against the TDSAT Judgment specific to the Company's ILD License before the Hon'ble Supreme Court of India. The Hon'ble Supreme Court, by its judgment dated 11 October 2011 has set aside the TDSAT judgment in case of other operators whose appeals have been heard and decided separately. The Company's appeal is still pending for hearing and as per opinion taken from senior advocates the TDSAT Judgement continues to apply to the Company. The Company has paid the entire amount of demand raised in respect of its ILD License for financial years 2002-03 to 2004-05 and hence, there is no adverse	-	-



				financial impact expected on the Company in the event of an adverse order passed against the Company. The appeals before the Hon'ble Supreme Court of India are pending the hearing and final disposal.		
8.	Tata Communications Limited	Union of India	Supreme Court of India Civil Appeal No. 6668-69 of 2010	The Department of Telecommunications (DoT) filed an appeal before the Hon'ble Supreme Court against the TDSAT's Judgment dated 11 February 2010 setting aside the penalty clauses in the National Long Distance (NLD) and International Long Distance (ILD) Licenses. The appeal is pending before the Hon'ble Supreme Court of India for hearing and final disposal.	-	-
9.	Tata Communications Limited	Union of India	Supreme Court of India Civil Appeal No. 4430 of 2011	The Department of Telecommunications filed an appeal before the Hon'ble Supreme Court against the TDSAT Judgement dated 19 August 2010, which upheld the challenge to Demand Notice for additional License Fee for FY 2005-06. TDSAT set aside the demand of ₹23.36 crores while directing the Company to pay ₹1.03 crores towards additional license fee. The appeal is pending before the Hon'ble Supreme Court of India for hearing and final disposal.	-	₹487.90 crores
10.	Tata Communications Limited	Union of India	Supreme Court of India Civil Appeal Nos. 5582-83/2012	The Department of Telecommunications (DoT) filed an appeal against the TDSAT Judgement dated 13 July 2011 and decree dated 18 August 2011 ordering the refund of certain amounts of penalty and interest on penalty aggregating to ₹209.57 crores, paid by the Company on account of shortfall of more than 10% in the payment of license fee dues. Since the Company had deposited surplus amounts with DoT, the Company is of the opinion that there was no shortfall in payment of license fee dues. The appeal is pending before the Hon'ble Supreme Court of India for hearing and final disposal.	-	-
11.	Tata Communications Limited	Union of India	Supreme Court of India Civil Appeal No. 220 of 2021	The Department of Telecommunications (DoT) has filed an appeal against the TDSAT judgment dated 18 October 2019 by which, TDSAT had set aside the decision to include the revenue from pure internet in the computation of Adjusted Gross Revenue under UL-ISP (Unified License - Internet Service Providers). The Company and the Internet Service Provider Association are parties to the appeal which is pending adjudication before the Hon'ble Supreme Court of India. The appeal is pending before the Hon'ble Supreme Court of India for hearing and final disposal.	-	₹798 crores
12.	Tata Communications Limited	Reliance Jio Infocomm Ltd.	Supreme Court of India Civil Appeal No. 2814 of 2020	Reliance Jio Infocomm Ltd., filed an appeal challenging the judgment passed by the TDSAT wherein the TDSAT held that the Cable Landing Station (CLS) Regulations, 2018 framed by the Telecom Regulatory Authority of India (TRAI) would be applicable from the date when the regulations were notified i.e., 28 November 2018 only and cannot be held to be made applicable retrospectively. The Company expects a claim of ₹79.68 crores if the matter is ruled in the Company's favour by the Hon'ble Supreme Court of India. An adverse impact of ₹167.77 crores is expected in case the matter is decided against the Company.	-	₹79.68 crores



				The appeal is pending before the Hon'ble Supreme Court of India for hearing.		
13.	Tata Communications Limited	Union of India	Telecom Disputes Settlement and Appellate Tribunal (TDSAT) Petition No. 16 of 2023	The Department of Telecommunications (DoT) vide its demand letter dated 20 July 2023 has raised certain License-fee demands of ₹875.80 crores pertaining to FY 2005-06 (ILD), FY 2006-07 and FY 2009-10 (NLD) and FY 2010-11 (ISP). These demands have been challenged by the Company before TDSAT, wherein after hearing both the parties, TDSAT has directed DoT not to take any coercive action till the next hearing.	-	₹875 crores
<b>B. Matters pertaining to subsidiaries of Tata Communications Limited</b>						
1.	Tata Communications (Spain) S.L.	Tribunal Económico-Administrativo Central	National Court, Spain	<p>Claims for other taxes: Tata Communications (Spain) S.L. ("TC Spain"), a wholly-owned subsidiary of Tata Communications Limited, received an initial assessment order, dated 20 June 2019, from the Spanish Tax Agency ("STA"), whereby the refund of an input VAT claimed by the Company had been denied by STA and a sum of EUR 15,440,044.62 towards VAT and interest thereupon had been demanded, plus a penalty of EUR 18,102,272.48 was imposed. TC Spain filed counter-arguments in response to the initial assessment, subsequent to which, STA issued a final assessment order dated 27 August 2019 demanding VAT and interest of EUR 15,505,607.73. TC Spain then filed its notice of intention to appeal the final VAT assessment in the Central Administrative Court (TEAC) in Spain, post which the STA issued its final penalty assessment on 28 November 2019 for the amount of EUR 18,102,272.48, which was also appealed against by TC Spain. On 29 March 2022, TEAC rendered a decision upholding the assessment and penalty issued against TC Spain. TC Spain has filed a notice of appeal of the TEAC determination before the National Court on 24 May 2022 and awaits the National Court's decision.</p> <p>The Company has made necessary disclosures on the matter as part of the notes to accounts in its quarterly and annual consolidated financial results.</p>	<p>Final Assessment by the STA: EUR15,505,607.73;</p> <p>Final Penalty Assessment by the STA: EUR18,102,272.482</p> <p>[Aggregate in INR: ₹298.95 crores., based on exchange rate of ₹82.04 as of June 2023]</p>	-
2.	Tata Communications (Canada) Ltd.	Canada Revenue Agency (CRA) - Federal and States - Quebec and Ontario	Canada Revenue Agency	<p>Claims for taxes on income on account of:</p> <ol style="list-style-type: none"> <li>Audit of international telecommunications services by modifying the applied transfer pricing method.</li> <li>Audit of support services rendered for Signaling business by rejecting transfer pricing method applied and proposing to apply Profit Split method.</li> </ol>	₹1,070.83 crores	