



# Neeraj Paper Marketing Ltd.

CIN: L74899DL1995PLC066194 GSTIN: 07AAACN0196P1Z3

Regd. Office: 218-222, Agarwal Prestige Mall, Plot No. 2 Community Center

Along Road No. 44, Pitampura, Delhi – 110034 Phone : (91-11) 47527700

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**SCRIP CODE: 539409**

06.12.2024

BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai – 400001

**Subject: Disclosure under Regulation 30 of SEBI (Listing Obligation & Disclosure Requirement), Regulation, 2015**

Dear Sir,

We wish to inform you that the company has received an Order from the GST Department dated 06<sup>th</sup> December 2024 having Reference No. : ZD071223177704C for the payment of GST for the tax period 2017-18 amounting of Rs. 2/. this order has been passed in regards to earlier demand of Rs. 74,16,766/- from the GST Officer vide dated 31/12/2023 and the same was intimated to stock exchange on 01<sup>st</sup> January, 2024.

This order has received by the company vide mail on 06<sup>th</sup> December 2024 at 01:05 p.m.

For the purpose, please find enclosed the soft copy of order passed by Office of GST Officer, Delhi and the details as required under the Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 and SEBI Circular No. CIR/ CFD / CMD / 4/ 2015 dated September 9, 2015 are enclosed herewith as Annexure - I.

This is for your information and record.

Yours faithfully,

**For Neeraj Paper Marketing Limited**

**Deepa Kumari**

(Company Secretary & Compliance Officer)

Add:218-222,Agarwal Prestige Mall, Plot No. 2

Community Center Along Road No. 44,

Pitampura, Delhi – 110034

## Annexure - I

<b>Name of the Authority</b>	GST Department, Delhi
<b>Nature and details of the action(s) taken, or orders (s) passed</b>	The company has received the Order from the GST Department, Delhi on 06 <sup>th</sup> December 2024 for the payment of tax amounting of Rs. 2/- for the period 2017-18.
<b>Date of receipt of direction or order including and ad-interim or interim orders or any other communication from the authority</b>	The company has received the Order from the GST Department, Delhi on 06 <sup>th</sup> December 2024 at 01:05 P.M.
<b>Details of the violation (s) /contravention (s) committed or alleged to be committed</b>	The Order of GST Department, Delhi has raised a demand for payment of GST of Rs. 2/- for tax period of 2017-18.
<b>Impact on financial, operation or other activities of the listed entity quantifiable in monetary terms to the extent possible</b>	The demand of Rs. 2/-, passed the order. Since, there is no impact on financial or other activities of the listed entity.



**Govt. of NCT of Delhi**  
**Department of Trade & Taxes**  
**Office of the GST Officer (DGST), (Ward-201, 202, 207 & 208) KCS**  
**13<sup>th</sup> Floor, Vyapar Bhawan, I.P. Estate, New Delhi-110002**

**Order**

Whereas a Show Cause Notice in Form GST DRC-01 dated 28/09/2023 under section 73 of DGST/CGST Act, 2017 for the financial year 2017-2018 was issued to the **M/s Neeraj Paper Marketing Limited., GSTIN-07AAACN0196P1Z3** with details of tax demand as an attachment with the advice to pay the tax along with interest and penalty in Form GST DRC-03 within stipulated time given in the notice.

And whereas, the taxpayer through the notice Form GST DRC-01 under section 73 was also advised to file their objections/reply/supporting documents in Form GST DRC-06 within stipulated time i.e. 30 days from the date of issuance of the notice, if the taxpayer is not agreeing with the proposed demand of tax and interest in the notice Form GST DRC-01.

The above mentioned SCN was issued on the following grounds:

S. No.	Deficiencies found in returns
1.	Scrutiny of ITC availed
2.	ITC to be reversed on non-business transactions & exempt supplies
3.	Under declaration of Ineligible ITC:
4.	ITC claimed from cancelled dealers, return defaulters & tax non payers:

And whereas, the taxpayer had filed their objections/reply in DRC-06 dated 08.11.2023, 30-11-2023 & 26-12-2023.

However a demand order on the aforesaid grounds was issued along with interest vide order Form GST DRC-07 bearing Reference No. ZD071223177704C dated 31/12/2023.

Aggrieved from the aforesaid demand order, the taxpayer filed a writ petition vide WP (C) No. 1570/2024 in Delhi High Court. Hon'ble court has remanded the matter with direction to pass order afresh.

In compliance of Hon'ble High Court order dated 07-02-2024. The taxpayer was issued a notice vide reference no. ZD071124008485M dated 12-11-2024 for personal hearing.

In response to notice Sh. Shammi Kapoor, Advocate appeared and explained the point wise reply accordingly, considering the submissions of the taxpayer the matter has been re-examined as per available record on GST portal.

Further the reply/the documents filed by the taxpayer have been test checked and found in order and satisfactory. In view of above, facts and circumstances the proposed tax liability is determined as “NIL”. Therefore the demand of tax, interest and penalty as proposed in SCN is not pressed.

However, if any of the submissions found to be false or misleading at later stage, recovery proceedings as per provisions of GST Act and Rules made thereunder shall be initiated for recovery of the due tax along with applicable interest and Penalty.

**Awneesh  
Kumar**

Digitally signed by  
Awneesh Kumar  
Date: 2024.12.06  
13:04:18 +05'30'

**Awneesh Kumar  
GST Officer  
Ward-208/(KCS)**