



To,  
Department of Corporate Services,  
BSE Limited  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai– 400 001

**Scrip Code: 540403; Scrip Symbol: CLEDUCATE**  
**ISIN: INE201M01029**

**Subject: Reply to your query sent by way of e-mail dated February 05, 2025, regarding the Corporate Announcement submitted by the Company on February 04, 2025, under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of an Order (in Original) received from the Office of the Principal Commissioner of Central GST, Delhi North.**

**Ref: Additional Details Required for Corporate Announcement filed under Regulation 30 of SEBI (LODR) Regulations, 2015**

Dear Ma'am/ Sir,

This is in reference to the query raised by your office via email dated February 05, 2025, regarding our announcement dated February 04, 2025, submitted under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [hereinafter referred to as “SEBI (LODR)”] on the BSE Portal.

**The query stated as follows:**

*Discrepancies: Additional Details Required under SEBI Circular dated July 13, 2023, for Corporate Announcement filed under Regulation 30 of SEBI (LODR) Regulations, 2015. - Material Event is not disclosed to the Exchange within 24 Hours. (submit reason for delay).*

In this respect, we wish to submit as follows:

The GST demand notice received by the Company was shared with the legal counsel for review and to validate it against the state- wise notices that were uploaded on the GST portal at a later time, and to advise on the response to be included in the disclosure to the stock exchanges. This process required careful examination and assessment before the same could be disclosed and took a few days to conclude.

As a result, there was an inadvertent delay in submitting the disclosure to the stock exchange under Regulation 30 of the SEBI (LODR). However, we would like to emphasize that the delay was unintentional and not driven by any malafide intent.



The Company is committed to maintaining the highest standards of corporate governance and consistently strives to comply with all regulatory requirements in a timely manner. We acknowledge this delay and reaffirm our dedication to ensuring strict adherence to SEBI (LODR) timelines going forward.

We request you to kindly consider our submission and take the same on record.

Thanking You

**For CL Educate Limited**

**Rachna Sharma**  
**Company Secretary and Compliance Officer**  
**ICSI Membership No.: A17780**

**Place: New Delhi**  
**Date: February 06, 2025**



To,  
Department of Corporate Services,  
BSE Limited  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai – 400 001

To,  
Listing Department,  
National Stock Exchange of India Limited  
C-1, G-Block, Bandra - Kurla Complex  
Bandra (E), Mumbai – 400 051

**Scrip Code: 540403; Scrip Symbol: CLEDUCATE**  
**ISIN: INE201M01029**

**Subject: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Order in Original received from Office of the Principal Commissioner of Central GST, Delhi North**

Dear Sir/ Ma'am,

This is to inform you that the Company has received the Order in Original from the Office of the Principal Commissioner of Central GST, Delhi North dated 22.01.2025 raising demand for tax amounting to Rs. 12.81 Crores and equivalent amount of penalty of Rs. 12.81 Crores.

Information as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III and the SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023, SEBI/HO/CFD/PoD2/CIR/P/0155 November 11, 2024 and other circulars issued in this regard is enclosed as **Annexure- A**.

The Company would like to add that it had won a similar ruling in the Supreme Court under the erstwhile Service Tax regime. The Company believes that it has discharged all its relevant GST liabilities in compliance with the applicable laws and is in process of appealing the same with the concerned authorities.

Please take the same on record and acknowledge receipt.

Thanking You

**For CL Educate Limited**

**RACHNA SHARMA**  
Digitally signed by  
RACHNA SHARMA  
Date: 2025.02.04  
16:28:53 +05'30'

**Rachna Sharma**

**Company Secretary and Compliance Officer**

**ICSI Membership No.: A17780**

**Place: New Delhi**

**Date: February 04, 2025**

S. No.	Particulars	Details
1	name of the authority;	Office of the Principal Commissioner of Central GST, Delhi North, New Delhi -110019
2	nature and details of the action(s) taken or order(s) passed;	The Order is for raising demand for tax amounting to Rs. 12.81 Crores and an equivalent amount of penalty of Rs. 12.81 Crores.  Action proposed to be taken by the Co: Appeal is to be filed
3	date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	Received on the portal on January 30, 2025
4	details of the violation(s)/contravention(s) committed or alleged to be committed;	GST to be levied on sale of books as "Composite Supply" – alleged
5	impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	No impact on financial or operational activities of the Company. Show Cause Notice received earlier was disclosed in the Annual Audited Financial Statements for the year ended March 31, 2024.