



By Electronic Mode

30<sup>th</sup> March, 2024

To,  
General Manger  
DCS-Listing  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001

Scrip Code: 504076

**Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir,

Pursuant to Regulation 30 read with Para B of Part A of the Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13<sup>th</sup> July, 2023, please find attached the details of the reassessment order for A.Y. 2019-20 and assessment order for A.Y. 2022-23 which are meeting the materiality thresholds of the Company in **Annexure 1**.

This is for your information and records.

Thanking You,

Yours Faithfully,

For **JYOTI LIMITED**

**CS S. Singhal**  
Vice President (Legal) &  
Company Secretary  
M. No. F8289



**Annexure 1**

**Additional Details required as per SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023**

Sr. No.	Particulars	Details
i.	Brief details of litigation viz  a) Name(s) of the opposing party  b) Court / tribunal / agency where litigation is filed  c) Brief details of dispute / litigation	National Faceless Assessment Unit, Income Tax Department  The Income Tax Department has passed a reassessment order for A.Y.2019-20 in respect of various Income Tax disallowances. The Company believes that it has adequate factual and legal grounds to reasonably substantiate its position in this matter.
ii.	Expected financial implications, if any, due to compensation, penalty, etc. :	The Company is taking appropriate steps to appeal against the order before the appropriate authority. The Company does not foresee any material impact on the financial, operational, or other activities.
iii.	Quantum of claims, if any:	Income Tax Demand (Including Interest) – Rs.1.82 crores has been levied pursuant to the reassessment order.



Sr. No.	Particulars	Details
i.	<p>Brief details of litigation viz</p> <p>d) Name(s) of the opposing party</p> <p>e) Court / tribunal / agency where litigation is filed</p> <p>f) Brief details of dispute / litigation</p>	<p>National Faceless Assessment Unit, Income Tax Department</p> <p>The Income Tax Department has passed an assessment order for A.Y.2022-23 in respect of various Income Tax disallowances. The Company believes that it has adequate factual and legal grounds to reasonably substantiate its position in this matter.</p>
ii.	<p>Expected financial implications, if any, due to compensation, penalty, etc. :</p>	<p>The Company is taking appropriate steps to appeal against the order before the appropriate authority. The Company does not foresee any material impact on the financial, operational, or other activities.</p>
iii.	<p>Quantum of claims, if any:</p>	<p>Income Tax Demand (Including Interest) – Rs.19.52 crores has been levied pursuant to the assessment order.</p>

