



**Ahluwalia Contracts  
(India) Limited**  
Engineering, Designing & Construction

Date: 03-10-2024

To,

Compliance Department  
BSE Limited.  
25th Floor, P.J. Towers  
Dalal Street, Mumbai -  
400001

Compliance Department  
National Stock Exchange of India Ltd.  
5th Floor, Exchange Plaza,  
Bandra Kurla Complex,  
Bandra (East) Mumbai- 400051

Compliance Department  
Calcutta Stock Exchange Ltd  
7, Lyons Range, Dalhousie,  
Murgighata, B B D Bagh,  
Kolkata, West Bengal – 700001

Sub: Disclosure pursuant to Regulation 30 & 30A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding on-going litigation.

Dear Sir/Madam,

Pursuant to recent amendments in Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2023 vide SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 dated 13th July 2023 ("SEBI Listing Regulations"), the Company is required to disclose any continuing event or further status which becomes material as per the criteria prescribed under Regulation 30(4)(i)(c).

The brief details of the litigation is disposed off as hereunder:

Brief Details of Litigation	Particulars
Name(s) of opposing party	Commissioner of Service Tax, Noida (UP)
Court/Tribunal Agency where the litigation is filed	Appeal No.ST/70292/2022 has been filed by the appellant (assessee), and Appeal filed before CESTAT, Allahabad on 27.05.2022
Brief details of dispute / litigation	Service tax amounting to Rs. 29,13,95,416/- under proviso to Section 73(1) of the Finance Act, 1994  Services' to 'Works Contract Services' and deliberate payment of tax under the 'Works Contract Services', by opting the Composite Scheme by the party, led to the short payment of service tax amounting to Rs. Rs. 14,56,97,708/- Rupees Fourteen Crore Fifty-Six Lac Ninety-Seven Thousand Seven Hundred and Eight Only) Rupees Fourteen Crore Fifty-Six Lac Ninety-Seven Thousand Seven Hundred and Eight Only) and penalty of Rs. 14,56,97,708/- Total of Rs. 29,13,95,416/-
Expected financial implication, if any, due to compensation, penalty etc.	Rs. 29,13,95,416/- (The Company has disclosed this amount as contingent liability in its Annual Report.)

The above on-going litigation informed on 14-08-2023, has been decided in favour of the Company vide order dated:01-10-2024

You are requested to take the same on your records.

Regards,

Yours faithfully,

For Ahluwalia Contracts (India) Ltd

(Vipin Kumar Tiwari)

Company Secretary/Compliance Officer

**Registered. Office: A-177, Okhla Industrial Area, Phase-I, New Delhi-110020**

**Phone: 011-49410502, 517 & 599 Fax: 011-49410553**

**Email ID: cs.corpoffice@acilnet.com; Website: www.acilnet.com**

**(Corporate Identification Number: L45101DL1979PLC009654)**