



Bombay Oxygen Investments Ltd.

REGD. OFF.: 22/B, Mittal Tower, "B" Wing, Nariman Point, Mumbai - 400021 . Tel.: +91-22-6610 7503-08
Email : bomoxy@mtnl.net.in / contact@bomoxy.com
Website : www.bomoxy.com • CIN : L65100MH1960PLC011835

Sy/BSE/ 375

6th March, 2024

To,
BSE Ltd.
P.J. Towers, Dalal Street,
Mumbai - 400 001
Scrip Code: 509470

Dear Sir/Madam,

Sub: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('Listing Regulations').

Pursuant to the amendments to SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 dated 14th June, 2023 read with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023, please find enclosed herewith disclosure as required under Regulation 30 read with Para A & Para B of Part A of the Schedule III of the Listing Regulations.

This is for your information and records.

Yours faithfully,

For Bombay Oxygen Investments Limited

Sangeeta Rohit Naik
Company Secretary

Encl: 1) Annexure 1;
2) Annexure 2



Bombay Oxygen Investments Ltd.

REGD. OFF.: 22/B, Mittal Tower, "B" Wing, Nariman Point, Mumbai - 400021 . Tel.: +91-22-6610 7503-08

Email : bomoxty@mtnl.net.in / contact@bomoxty.com

Website : www.bomoxty.com • CIN : L65100MH1960PLC011835

Annexure 1 - Para A of Part A of the Schedule III of the Listing Regulations

Order passed by Income Tax Department

Name of the Authority	Assessment Unit, Income Tax Department
Nature and details of the action (s) taken, initiated or order(s) passed	Notice of demand under Section 156 and Order under Section 270A of the Income Tax Act, 1961
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	11/01/2024
Details of the violation(s)/contravention(s) committed or alleged to be committed	The Company has received the Order under Section 270A of the Income Tax Act, 1961 levying a penalty of Rs.13,81,312/- for under-reporting of income on account of addition under Section 14A read with Rule 8D of the Income Tax Act, 1961.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The Company has filed an appeal before CIT (Appeals) on 08/02/2024 stating that there was no under reporting of income but only a different view taken by the Assessing Officer on assessing the disallowance of expenses under Section 14A read with Rule 8D of the Income Tax Act, 1961. There is no material impact on financial, operation or other activities of the Company.



Bombay Oxygen Investments Ltd.

REGD. OFF.: 22/B, Mittal Tower, "B" Wing, Nariman Point, Mumbai - 400021. Tel.: +91-22-6610 7503-08

Email : bomoxy@mtnl.net.in / contact@bomoxy.com

Website : www.bomoxy.com • CIN : L65100MH1960PLC011835

Annexure 2 - Para B of Part A of the Schedule III of the Listing Regulations

Details of pending litigation(s) or dispute(s)

Sr. No.	Particulars	Details
1)	Name of the party to litigation/ Opposing party	Tata Steel Limited (Formerly known as Tata SSL Ltd.)
	Court	City Civil Court, Mumbai
	Brief details of dispute / litigation	<p>Suit No. 106937 of 2001 filed by the Company.</p> <p>Tata Steel Limited (Formerly known as Tata SSL Ltd.) had an Agreement with the Company for the supply of Industrial Gases. They had unilaterally suspended taking supply of gases from the Company from October, 2000 and also did not pay the outstanding dues. The Company filed a Suit for recovery of the dues of Rs.47.46 Lakhs excluding interest and also a claim for non-lifting of minimum of 50,000 cu.ms of Oxygen gas per month from 01.11.2000 as per the Agreement.</p> <p>Tata Steel Limited alleged that their Company was losing on an average around 600 cu.ms of Nitrogen gas per day due to the leakage in the pipeline and asked the Company to refund the amount towards the loss they had incurred on this account for a period of 2 years for which their claim is Rs. 33.78 lakhs.</p> <p>The case is still going on.</p>
	Expected Financial implications, if any due to compensation, penalty etc. / Quantum of Claims, if any	<p>The Company has to recover from TATA Steel Limited, the outstanding dues of Rs. 47.46 Lakhs excluding interest.</p> <p>TATA Steel Limited has claimed Rs. 33.78 lakhs. from the Company for loss due to the leakage in the Nitrogen pipeline.</p>



Bombay Oxygen Investments Ltd.

REGD. OFF.: 22/B, Mittal Tower, "B" Wing, Nariman Point, Mumbai - 400021. Tel.: +91-22-6610 7503-08

Email : bomoxy@mtnl.net.in / contact@bomoxy.com

Website : www.bomoxy.com • CIN : L65100MH1960PLC011835

Sr. No.	Particulars	Details
2)	Name of the party to litigation / Opposing party	Maharashtra General Kamgar Union (MGKU)
	Court	High Court, Mumbai
	Brief Details of dispute / litigation	<p>a) Writ Petition No. 2611 of 2009 filed on 15/12/2009 by MGKU challenging the wages Award of 2009 in IT 88 of 1997 of Kalwe unit passed by the Industrial Tribunal, Bandra, Mumbai. The Union's claim is that the Award amount is too low and they want a higher amount.</p> <p>b) Writ Petition No. 1366 of 2012 filed on 16//11/2011 by the Company challenging the wages Award of 2009 in IT 88 of 1997 of Kalwe unit passed by the Industrial Tribunal, Bandra, Mumbai, on the grounds that the Tribunal has not considered many factors while passing the Award.</p> <p>Neither of the cases have come up for hearing after 09/04/2012.</p>
Expected Financial implication, if any due to compensation, penalty etc. / Quantum of Claim, if any	As per the Court Order dated 05/03/2012, Rs. 45.35 Lakhs is already deposited in the High Court, Mumbai by the Company, The Company does not expect any further financial implications.	



Bombay Oxygen Investments Ltd.

REGD. OFF.: 22/B, Mittal Tower, "B" Wing, Nariman Point, Mumbai - 400021. Tel.: +91-22-6610 7503-08

Email : bomoxy@mtnl.net.in / contact@bomoxy.com

Website : www.bomoxy.com • CIN : L65100MH1960PLC011835

Sr. No.	Particulars	Details
3)	Name of the party to litigation / Opposing party	Maharashtra General Kamgar Union (MGKU)
	Court	High Court, Mumbai
	Brief Details of dispute / litigation	Writ Petition 976 of 2017 and Writ Petition 412 of 2018 filed by the Company challenging the Orders dated October 2015 and August 2016 passed by the Industrial Tribunal, Bandra, Mumbai for illegal closure of Khopoli factory and illegal termination of its workers.
		The Company has claimed that it has rightfully and legally closed its Khopoli factory and also legally terminated the services of its workers and paid all their legal dues. In view of it the claim of the Union for reinstatement and back wages is not lawful and both Orders of the Industrial Tribunal, Bandra, Mumbai should be dismissed. More so the Khopoli factory is permanently closed hence there cannot be any reinstatement.
	Both the cases have not come up for hearing from the time they have been filed.	
Expected Financial implication, if any due to compensation, penalty etc. / Quantum of Claim, if any	Back wages are approx. Rs. 44.18 Lakhs.	



Bombay Oxygen Investments Ltd.

REGD. OFF.: 22/B, Mittal Tower, "B" Wing, Nariman Point, Mumbai - 400021. Tel.: +91-22-6610 7503-08

Email : bomoxy@mtnl.net.in / contact@bomoxy.com

Website : www.bomoxy.com • CIN : L65100MH1960PLC011835

Sr. No.	Particulars	Details
4)	Name of the party to litigation / Opposing party	Messer Holdings Limited
	Court	Mumbai High Court
	Brief Details of dispute / litigation	Suit No. 2410 of 2008 filed by Messer Holdings Ltd. for rescinding the share purchase Agreement dated 23 rd June, 1997 with following prayer: Declaration that Share Purchase Agreement dated 23 rd June, 1997 be rescinded For order of the Hon'ble Court directing the said Share Purchase agreement dated 23 rd June, 1997 be rescinded.
	Expected financial implication	Nil from our side
	Quantum of Claims, if any	Rs. 500 Crores raised by Messer Holdings Ltd.
	Details of the change in the case	No change
	Details of the change in Key Management Personnel or its promoter or ultimate person in control	No change
	Settlement of proceeding	No settlement as of date