

Antony Waste Handling Cell Limited

CIN: L90001MH2001PLC130485



Ref.: AW/SEC/SE/2024-25/16

Date: March 19, 2025

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400001

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No.C-1, Block G, Bandra-Kurla Complex,
Bandra (E), Mumbai 400 051

Scrip Code: 543254

Symbol: AWHCL

Dear Madam/Sir,

Sub. : Intimation regarding the receipt of Assessment Order and Tax Demand Notice for Material Subsidiary

Ref. : Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

With reference to the captioned subject, and in compliance of Regulation 30(6) and 30(13) of SEBI Listing Regulations, read with SEBI Circulars SEBI/HO/CFD/PoD2/CIR/P/0155 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated November 11, 2024 and February 25, 2025 respectively, as amended from time to time, We hereby inform you that AG Enviro Infra Project Private Limited, a material subsidiary company, is in receipt of assessment order u/s 147 and tax demand notice u/s 156 of the Income Tax Act, 1961, in respect of assessment year 2020-21.

We also hereby state and declare that the information and details provided in Form A annexed herewith as Annexure A, is in compliance with Regulation 30(13) of the SEBI Listing Regulations, is true, correct and complete to the best of our knowledge and belief.

The disclosures as required in the SEBI Master Circular dated November 11, 2024, as amended, is annexed herewith as Annexure B.

This is for your information and records please.

Thanking you,

Yours faithfully,
For and on behalf of
ANTONY WASTE HANDLING CELL LIMITED

HARSHADA RANE
COMPANY SECRETARY & COMPLIANCE OFFICER
A34268

Enc. a/a

Annexure A

Form A

Disclosure by the Company regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Details
1.	Name of the listed company	The Communication is received for AG Enviro Infra Projects Private Limited, a material subsidiary company ("Material Subsidiary")
2.	Type of communication received	Assessment order under Section 147 of the Income Tax Act, 1961 ('the Act') and demand notice under Section 156 of the Act for FY 2019-20 (AY 2020-21).
3.	Date of receipt of communication	March 19, 2025
4.	Authority from whom communication Received	Income Tax Authority
5.	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	<p>The Income Tax Department (the 'IT Department') conducted a Search under the provisions of the Act (the 'Search') at two business premises of the material subsidiary and residential premises of few of the Directors in October 2021. During the Search proceedings and thereafter, management has provided required support and co-operation to the IT Department.</p> <p>In continuation to this, material subsidiary is in receipt of assessment order u/s 147 and tax demand notice of ₹10.57 crore u/s 156 of the Act, in respect of assessment year 2020-21 which primarily pertains to disallowances of certain expenses and additions made to the taxable income.</p>
6.	Period for which communication would be applicable, if stated	FY 2019-20 (AY 2020-21)
7.	Expected financial implications on the listed company, if any	Material subsidiary is in receipt of assessment order u/s 147 and tax demand notice of ₹10.57 crore u/s 156 of the Act, in respect of assessment year 2020-21 which primarily pertains to disallowances of certain expenses and additions made to the taxable income.

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Sr. No.	Particulars	Details
		<p>This is a continuing matter in respect of various assessment years of the material subsidiary for which it has already filed appeals for respective assessment years in CIT appeals of Income tax.</p> <p>Further, the material subsidiary had obtained views of an external expert in relation to its tax position on the aforesaid matters and conducted an independent review of documents and information available with the material subsidiary, which supports the material subsidiary's contentions.</p> <p>The Material subsidiary believe that it will succeed in the appeal and accordingly no material financial adjustments would require.</p>
8.	Details of any aberrations/non-compliances identified by the authority in the communication	Refer our response on Point 5 herein.
9.	Details of any penalty or restriction or sanction imposed pursuant to the communication	Refer our response on Point 5 herein.
10.	Action(s) taken by listed company with respect to the communication	The Material subsidiary is in process of evaluating the demand order and an appeal will be filed before the Hon'ble Commissioner of Income Tax (Appeals) against the aforesaid demand order.
11.	Any other relevant information	Nil

Annexure B

Sr. No.	Particulars	Details
1	brief details of litigation viz. name(s) of the opposing party, court/tribunal/agency where litigation is filed, brief details of dispute/litigation;	Refer response to Point No. 5 of Annexure A
2	Expected financial implications, if any, due to compensation, penalty etc.;	Refer response to Point No. 7 of Annexure A
3	Quantum of claims, if any;	