



## CHAMBAL FERTILISERS AND CHEMICALS LIMITED

Ref. No. CFCL/SE/2025-26/82

February 26, 2026

**BSE Limited**  
Phiroze Jeejeebhoy Towers  
25<sup>th</sup> Floor, Dalal Street  
**Mumbai – 400 001**

**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G  
Bandra Kurla Complex  
Bandra (East)  
**Mumbai – 400 051**

**Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR)**

Dear Sirs,

Pursuant to Regulation 30 of SEBI LODR, we have to furnish the following information -

| Sr. No. | Particulars   | Details  |
|---------|---|--|
| a.      | Name of the authority;  | Assessment Unit, Income Tax Department   |
| b.      | Nature and details of the action(s) taken, initiated or order(s) passed;  | Order passed u/s 270A of the Income Tax Act, 1961, levying aggregate penalty of Rs. 58,27,971/-.   |
| c.      | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority; | 25/02/2026   |
| d.      | Details of the violation(s)/contravention(s) committed or alleged to be committed;  | <p>Penalty imposed for alleged wrong claim of deduction of education cess in the income tax return for AY 2017-18.</p> <p>Deduction of Education Cess and Secondary &amp; Higher Education Cess was claimed based on the decision of the Hon'ble Rajasthan High Court, Jaipur Bench, in the Company's own case (Appeal No. 52/2018 for AY 2009-10, order dated 31.07.2018), wherein it was held that such cess paid along with income tax does not fall within the ambit of "tax" under Section 40(a)(ii) of the Income Tax Act, 1961 and is therefore allowable as deduction.</p> <p>Subsequently, the Finance Act, 2022 introduced a retrospective amendment whereby the aforesaid ruling was reversed. Accordingly, the Company surrendered the claim of deduction of Education Cess and Secondary &amp; Higher Education Cess and paid the applicable tax.</p> |
| e.      | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.   | <p>There is no impact on financial, operation or other activities of the Company, save and except to the extent of amount of penalty levied as mentioned above.</p> <p>The Company has a good case to contest the above-mentioned order on merits, and therefore, will challenge the same at appropriate appellate forum.</p>  |

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For **Chambal Fertilisers and Chemicals Limited**

**(Tridib Barat)**

Vice President - Legal & Company Secretary

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