



**CHAMBAL FERTILISERS AND CHEMICALS LIMITED**

Ref. No. CFCL/SE/2025-26/46

September 27, 2025

**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;	Joint Commissioner, CGST & Central Excise, Patna-I
b.	Nature and details of the action(s) taken, initiated or order(s) passed;	Order passed u/s 74(9) of the Central GST/Bihar GST Act r/w section 20 of IGST Act, levying aggregate penalty of Rs. 5,26,84,73,848/-.
c.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	26.09.2025
d.	Details of the violation(s)/contravention(s) committed or alleged to be committed;	Penalty imposed mainly on alleged GST liability on the subsidy receivable from the Government of India on fertilisers; and wrong availment of ITC pertaining to FY 18-19 to FY 22-23.
e.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	As per section 15(2)(e) of Central GST Act, subsidy receivable from Government of India is excluded from value of taxable supply, thus, GST is not attracted thereon.  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.  The Company has a good case to contest the above-mentioned Order on merits, and therefore, will challenge the same at appropriate appellate forum.

Kindly take the same on your record.

Thanking you,

Yours sincerely,

For **Chambal Fertilisers and Chemicals Limited**

**(Tridib Barat)**  
Vice President - Legal & Company Secretary