

6th March, 2025

The Manager,
Listing Department,
National Stock Exchange of India Ltd,
Exchange Plaza,
Plot No. – C – 1, G Block,
Bandra – Kurla Complex,
Bandra (East),
Mumbai – 400051

The General Manager,
Department of Corporate Services,
BSE Ltd.,
1st Floor, New Trading Ring,
Rotunda Building,
P.J. Towers,
Dalal Street, Fort,
Mumbai – 400001

NSE Code – PCBL

BSE Code – 506590

Dear Sir,

Sub:- Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) – Order issued by the Office of the Deputy Commissioner, Central Tax & Central Excise

This is in furtherance of our disclosure dated 28 December 2023 with respect to Order-in-Original dated 26th December, 2023 (“**Impugned Order**”).

Pursuant to Regulation 30 of the SEBI Listing Regulations, this is to inform you that the Company has been issued an Order-in-Appeal (“**Appellate Order**”) by the Ld. Joint Commissioner (Appeals), Central Tax and Central Excise, Kochi in pursuance to an Appeal preferred by the Company against the Impugned Order. The Appellate Order has the effect of reducing the original tax demand from Rs. 7,46,626/- to Rs. 1,41,913/- and penalty from Rs. 74,663/- to Rs. 20,000/- for the period July 2017 to July 2018.

The Company shall challenge the Appellate Order to the extent it confirms the reduced demand by way of filing a further appeal before the relevant authority, within the prescribed time limit, in view of the merits existing in our favour.

Details required as per Section V-A, Chapter V of the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 read with Annexure 18 thereof is enclosed as Annexure – A to this disclosure.

We request you to take the afore-mentioned information on record and oblige.

Thanking You,

Yours faithfully,
For **PCBL Chemical Limited**

K. Mukherjee
Company Secretary and Chief Legal Officer
Encl: As above

PCBL Chemical Limited

Registered Office: 31 Netaji Subhas Road, Kolkata – 700 001, West Bengal, India

Corporate Office: RPSG House, 4th Floor, 2/4 Judges Court Road, Kolkata – 700 027, West Bengal, India

P: +91 33 6625 1443 | **E:** pcbl@rpsg.in | **W:** www.pcbltd.com | **CIN:** L23109WB1960PLC024602

Note: “PCBL Chemical Limited” was formerly known as “PCBL Limited”

Annexure – A

Disclosure under Regulation 30 of the SEBI Listing Regulations

SL No.	Details of the event that need to be provided	Information of such event(s)
1.	Name of the authority	Joint Commissioner (Appeals), Office of the Commissioner Appeals, Central Tax and Central Excise, C.R. Building, I.S. Press Road, Kochi - 682018.
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Ld. Joint Commissioner (Appeals), Central Tax and Central Excise, Kochi has passed an Order-in-Appeal bearing No. COC-GST-000-APP-434-2024-25-JC dated 05.03.2025 (“ Appellate Order ”) in pursuance to an Appeal preferred by the Company against the earlier disclosed Order-in-Original dated 26.12.2023 and has an effect of dropping the original demand of Rs. 6,04,713/- together with a corresponding penalty of Rs. 60,472/- and further confirming the demand of Rs. 1,41,913/- (IGST) and penalty of Rs. 20,000/- under Section 73(9) and Section 122(2)(a) of the CGST Act, 2017 read with Section 20 of the IGST Act, 2017.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	05-03-2025
4.	Details of the violation(s)/contravention(s) committed or alleged to be committed	Erroneous availment and utilisation of input tax credit during the period July 2017 to July 2018.
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	There is no material impact on the financial, operation or other activities of the Company.

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