

Date: 22nd December, 2025

The National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex,
Bandra East,
Mumbai – 400051

(Scrip Code – SHIVAMAUTO)

The BSE Limited

Phiroje Jeejeebhoy Towers
Dalal Street Fort
Mumbai – 400 001

(Scrip Code – 532776)

Ref: Disclosure under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 (“Listing Regulation”)

Dear Sir/Madam,

This is with reference to our disclosure dated July 01, 2025, wherein it was informed that the Company had received a Goods and Services Tax (GST) Show Cause Notice on June 30, 2025 from the office of the CGST Commissionerate, Dehradun.

In continuation thereof, we wish to inform that the Company has received an order dropping the proceedings initiated under Section 74 of the Central Goods and Services Tax Act, 2017, in relation to the said Show Cause Notice, with NIL demand confirmed against the Company.

The details required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CMD/4/2015/ dated September 9, 2015 are provided in **Annexure-A**.

Thanking you.
Yours truly,

FOR SHIVAM AUTOTECH LIMITED

**SHAKTI MAHANA
COMPANY SECRETARY**

Disclosure of information pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, and SEBI Master Circular No SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 :

Name of Authority	Office of C.G.S.T. Commissionerate, Dehradun
Nature and details of the action(s) taken or order(s) passed	The Additional Commissioner has disposed of and dropped the proceedings initiated pursuant to Show Cause Notice No. 123/DIV-HDR/ADC/CGST/DDN/2025 dated 30 June 2025. The said Show Cause Notice had proposed a demand of ₹50,10,05,632 and penalty of ₹50,10,05,632, plus applicable interest.
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	December 22, 2025
Details of violation(s)/ contravention(s) committed or alleged to be committed	<p>The Company had earlier been issued a Show Cause Notice alleging a discrepancy between the tax liability as per the e-way bill portal data and the tax liability reported in Form GSTR-3B for the financial years 2018-19, 2019-20, and 2020-21.</p> <p>The proposed demand amounting to ₹50,10,05,632 and penalty of ₹50,10,05,632, plus applicable interest, has been dropped in its entirety in favour of the Company.</p> <p>Accordingly, the Additional Commissioner has passed a closure order in favour of the Company.</p>
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	No action required
Updates on the Show Cause Notice	The Company has received order with NIL demand under section 74 of CGST Act, 2017, wherein the demand as per the said SCN has been dropped and concluded.