

Date: 29<sup>th</sup> September, 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,

With reference to the matter captioned as above and in Compliance with Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to disclose relating to **Show Cause Notice** received from the office of C.G.S.T. Audit Commissionerate, Dehradun.

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**

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| <b>Name of Authority</b>   | Office of S.G.S.T. Audit Commissionerate, Dehradun   |
| <b>Nature of Details of the action(s) taken, initiated or order(s) passed</b>  | Show Cause of Notice under the provisions of section 65(6) of the CGST Act, 2017.  |
| <b>Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;</b> | September 28, 2025   |
| <b>Details of the violation(s)/contravention(s) committed or alleged to be committed;</b>  | <p>- Excess availment of Input Tax Credit (ITC) in GSTR-3B as compared to the Input Tax Credit reflected in GSTR-2A for the Financial Year 2019-20.</p> <p>- The excess Input Tax Credit (ITC) availed is recoverable under Section 74 of the CGST Act, 2017. amounting to ₹2,63,56,206</p>  |
| <b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.</b>   | <p>The Company believes that it has a strong case on the merits and it is merely a matter of reconciliation. The SCN has no merits.</p> <p>Further the Company shall make its submissions before the Appropriate forum within the given timelines.</p> <p>There is no impact on financial, operational, or other activities of the Company, arising from the said SCN.</p> |