

SCIL/SEC/2023  
26<sup>th</sup> September, 2023

To,  
BSE Limited,  
Listing Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

The National Stock Exchange of India  
Listing Department,  
Exchange Plaza,  
Bandra Kurla Complex  
Bandra East,  
Mumbai – 400 051

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

Dear Sirs,

We hereby make disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in respect of notice of penalty under Central Goods and Services Tax Act, 2017 passed by the Office of Assistant Commissioner of State Tax, SIPU, Bathinda – details whereof are as follows:

Name of the Authority	The Office of Assistant Commissioner of State Tax, SIPU, Bathinda
Nature of action	Penalty of ₹ 3,43,059 under Central Goods and Services Tax Act, 2017
Date of receipt of Order	21 <sup>st</sup> September, 2023
Details of Contravention	Goods transported without valid documents (E-way Bills)
Financial Impact	No material impact
Reason for delay in reporting	Delay in internal communication of the information

Kindly take the same on your records.

Thanking you,

Yours faithfully,

**For Sumitomo Chemical India Limited**

  
**Deepika Trivedi**  
**Company Secretary**



Date: 20.09.2023

To,

The Assistant Commissioner of State Tax,  
SIPU, Bathinda

**Facts of Case:**

1. We M/s Sumitomo Chemical India Pvt. Ltd (hereinafter referred as 'assessee') are situated at Ground Floor, M No.52, Killa No.11/3, Riico-Agro Food Park Road, Near Bharat Petroleum Pump, Chak 11 LNP, Sri Ganganagar, Rajasthan, 335001. The assessee is registered under GST having GSTIN 08AAECS3750L1Z2.
2. The assessee has made stock transfer from Rajasthan State to Ludhiana Punjab having GSTIN 03AAECS3750L1ZC vide Invoice number 230408000082 dated 07.09.2023 and Invoice number 230408000084 dated 08.09.2023 involving IGST tax amount of Rs. 1,71,529/- (6,472 + 1,65,057). The assessee has also prepared an E-way Bill for said invoices which was valid till 10.09.2023 and also generated E-Invoice for the same. Copy of Invoice and E-way Bill is attached as Annexure 2 and 3.
3. During transportation of Goods the vehicle was breakdown, and e-way bill has been expired. The goods have been inspected at Bhatinda on 11.09.2023 and it is found that the E-way Bill has been expired.

4. Now, the department has issued notice in Form MOV 07 and asking us to make the payment of penalty for Rs. 3,43,059/- equivalent to twice of tax amount as per section 129(1)(a) of the CGST Act, 2017.



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21/09/23

GOVERNMENT OF PUNJAB  
OFFICE OF ASSISTANT COMMISSIONER OF STATE TAX, SIPU, BATHINDA  
FORM GST MOV-07

NOTICE UNDER SECTION 129 (3) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND THE PUNJAB GOODS AND SERVICES TAX ACT, 2017 / UNDER SECTION 20 OF THE INTEGRATED GOODS AND SERVICES TAX ACT, 2017

1. The conveyance bearing No. PB03BC9543 was intercepted and inspected by Sh. Bhupinderjeet Singh, STO SIPU Bathinda on 11.09.2023 at 07:40 AM at Bathinda (place and time). The statement of the driver/person in charge of the vehicle was recorded on 11.09.2023. On enquiry the driver of the vehicle/incharge of the goods produced the following documents.

1. Invoice No/ Dr no. 230408000084 dated 08-09-2023 issued by M/s Sumitomo Chemical India Limited, Shri Ganganagar.
2. Invoice No/ Dr no. 230408000082 dated 07-09-2023 issued by M/s Sumitomo Chemical India Limited Shri Ganganagar.

An order for physical verification/ inspection of conveyance/ goods form GST MOV-02 was issued by Sh. Bhupinderjeet Singh STO (SIPU), Bathinda. Nobody come forward from consignor or consignee side for physical verification of the goods loaded in the vehicle. Sh. Parmanand owner of the vehicle/ Agent of the transport Company appeared for physical verification. The physical verification of the goods intercepted in the vehicle PB03BC9543 was conducted in his presence. After detailed verification by the intercepting officer, the case file was submitted to the undersigned for further action in this case.

2. The goods in movement were inspected under the provisions of sub section (3) of section 68 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the Punjab Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 on 14.09.2023 and the following discrepancies were noticed:-

1. Goods were being transported without valid/ improper documents.
2. EWB No. 761365362920, 711765355839. were produced at the time of interception, however both these E-way Bill had expired on 10-09-2023
3. No Accout books were produced to prove the genuineness of the transaction.
4. The Transaction was being carried out with an intention to evade applicable tax

3. In view of the above, the goods and the conveyance used for the movement of goods were detained under sub-section(3) of section 68 of the Central Goods and Services Tax Act, 2017 and sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with subsection (3) of section 68 of the Punjab Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 by issuing an order of detention in FORM GST MOV 06 and the same was served on the person in charge of the conveyance on 14.09.2023.

*Handwritten signature*

4. Sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with subsection (1) of section 129 of the Punjab Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 provides for the release of goods and conveyance detained on the payment of penalty as under:

- (i) the applicable penalty equal to two hundred per cent of the tax payable on such goods, where the owner of the goods comes forward to pay such penalty.
- (ii) the applicable penalty equal to the fifty per cent of the value of the goods reduced by the tax amount paid thereon under the Central Goods and Services Tax Act, 2017 and Punjab Goods and Services Tax Act, 2017 calculated separately or the applicable penalty equal to the hundred per cent value of the goods reduced by the tax amount paid thereon under the Integrated Goods and Services Tax Act, where the owner of the goods does not come forward to pay such penalty.

5. Clause (c) of sub-section (1) of section 129 of the Central Goods and Services Tax Act, 2017 read with subsection (1) of section 129 of the Punjab Goods and Services Tax Act, 2017 or under section 20 of the Integrated Goods and Services Tax Act, 2017 provides for the release of goods upon furnishing of a security equivalent to the amount payable under clause (a) or clause (b) of the said sub-section, as indicated supra at (i) and (ii) of para 4 above, in FORM GST MOV-08

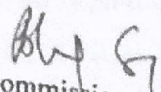
6. The calculation of proposed penalty is as under:-

1) CALCULATION OF APPLICABLE PENALTY UNDER CLAUSE (a) OF SUB-SECTION (1) OF SECTION 129

S r n o	Descrip tion of goods	HS N Cod e	Qua ntity (NO s)	Total Value (Rs.)	AMOUNT OF TAX				PENALTY AMOUNT			
					Cent ral Tax (%)	Sta te tax (% )	Integr ated tax	Ce ss	Centra l tax	State tax/Un ion Territo ry tax	Integ rated tax	Ce ss
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Pesticide s	3808	-	952941	-	-	-	-	-	343059	-	-

7. You are hereby directed to appear before the undersigned on dated 21.09.2023.

8. If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex-parte based on available records and on merits.

  
 Asstt. Commissioner State Tax  
 SIPU, Bathinda

Date 14.09.2023  
To

- 1. M/s Sumitomo Chemical India Limited
- 2. Sh. Kuldeep Singh S/o gurcharan Singh

GOVERNMENT OF PUNJAB  
DEPARTMENT OF EXCISE AND TAXATION

FORM GST MOV -02

ORDER FOR PHYSICAL VERIFICATION / INSPECTION OF THE  
CONVEYANCE, GOODS AND DOCUMENTS

Order No 150

Dated 11/09/2023

The goods conveyance bearing No PB03BC9523 carrying Pesticides/Fertilizer  
Goods was intercepted by the State Tax Officer, S.I.P.U. Bathinda on 11/09/2023  
at 7:40 AM/PM at Bathinda (Place). The owner/driver/person-  
in-charge of the goods conveyance has:

1. failed to tender any document for the goods in movement, or
2. tendered the documents mentioned in the Annexure to Form GST MOV-01 for verification.

Upon verification of the documents tendered, the undersigned is of the opinion that the inspection of the goods under movement is required to be done in accordance with the provisions of section 68(3) of Punjab Goods and Services Tax Act, 2017/r/w section 68(3) CGST Act, 2017 for under section 20 of the integrated Goods and Services Tax Act, 2017 for the following reasons.

	The owner/driver/person-in-charge of the conveyance has not tendered any documents for the goods in movement.
	The genuineness of the goods in transit (its quantity etc) and/or tendered documents requires further verification.
<input checked="" type="checkbox"/>	E-Way bill not tendered for the goods in movement.
	Others (Specify)

Hence, you are hereby directed-

- (1) to station the conveyance carrying goods at P.S. outt. (Place) at your own risk and responsibility,
- (2) to allow and assist in physical verification and inspection of the goods in movement and related documents, on or before 14/09/23 at 11:00 a
- (3) Not to move the goods and conveyance from the place at which it is stationed until further orders and not to part with the goods in question.

To

98775  
00594

Shri Kuldip Singh  
SO Gurchar Singh  
Owner/Driver/Person-in-charge

Spingh  
State Tax Officer  
State Intelligence & Preventive Unit  
Bathinda