



TSLPL/SE/2023-24/39

August 14, 2023

**The Secretary, Listing Department
BSE Limited**

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Scrip Code: 513010

**The Manager – Listing Department
National Stock Exchange of India Limited**

“Exchange Plaza”, 5th Floor, Plot No. C/1
G Block, Bandra-Kurla Complex
Bandra (East), Mumbai 400 051

Symbol: TATASTLLP

Dear Madam, Sirs,

Pursuant to the provisions of Regulation 30(4)(i)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ('SEBI Listing Regulations'), we hereby enclose the details of pending litigations / disputes in accordance with the SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023.

The Company has made disclosures, as appropriate, of these matters as part of the notes to accounts in the Integrated Report and Annual Accounts for the year ended March 31, 2023.

This is for your information and records.

Thanking you

Yours faithfully,

Tata Steel Long Products Limited

SANKAR
BHATTACH
Digitally signed by
SANKAR
BHATTACHARYA
DN: cn=SANKAR BHATTACHARYA, o=Tata Steel Long Products Limited, email=sankar.bhattacharya@tatasteellp.com

Sankar Bhattacharya
Company Secretary and Compliance Officer

Encl. as above

TATASTEEL LONG PRODUCTS LIMITED

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CIN L27102OR1982PLC001091



Annexure A

SN	Particulars	Name of the Regulatory Authority, Court, Judicial Forum, Governmental Authority	Period to which the dispute or litigation pertains to	Total Financial Implications to the Company (in Rs.)	Brief Details about the dispute or litigation	Current Status	Management Assessment
1	Income Tax – Disallowance of Railway siding expenses	Commissioner of Income Tax (Appeals)-1, Bhubaneswar	2014-15	Rs. 0.11 Crores	Tata Steel Long Products Ltd V/s Assessing Officer, Cuttack The Company has ongoing disputes with income tax authorities relating to tax treatment of railway siding expenses. As a matter of prudence, pending resolution of the dispute, company has made adequate provision for this case in its books of accounts.	Pending before CIT(A), Bhubaneswar	Contingent
2	Customs Duty - Dispute of treatment of imported coal (Steam Coal or Bituminous Coal)	Customs Excise & Service Tax Appellate Tribunal (CESTAT) -Calcutta	2012-13	Rs 33.49 Crores	In 2013-14, differential Customs duty on coal imported by the Company was demanded by the Asst. Commissioner of Customs, Paradip, by classifying coal imported as Bituminous coal instead of steam coal. Notice was served on the company demanding payment of the differential customs duty and Countervailing Duty ('CVD') of Rs. 4.79 crore and Rs. 5.07 crore respectively, totaling Rs. 9.86 crore. along with interest of Rs. 0.84 crore. On the coercive instruction of the Enforcement Directorate, the Company paid the said amount under protest. The Commissioner (Preventive) passed an order against the case, upholding the demand of Rs. 9.86 crore. and interest of Rs. 0.84 crore. In addition, penalty of an equivalent amount and a fine of Rs. 23.25 crore. was also imposed. There are similar appeals filed by many importers at CESTAT Kolkata. On 08.09.2017, the CESTAT Kolkata has held that similar matter is pending before Supreme court, and till final verdict of Supreme Court, the present appeals cannot be decided.	Pending before CESTAT-Calcutta	Contingent
3	Demand from Suppliers	N.A.	N.A.	Rs. 1.52 Crores	Tata Steel Long Products Ltd V/s South Eastern Coal fields Limited Refund of Cash Financial coverage / cash security deposit – South-Eastern Coal fields Limited (Subsidiary of CIL)	No progress	Contingent
4	Renewable Purchase Obligation ('RPO')	High Court, Cuttack	2011-12 to 2015-16	Rs. 6.33 Crores	Tata Steel Long Products Ltd V/s Orissa Electricity Regulatory Commission ('OERC') The RPO Regulations in Odisha mandates every obligated entity to procure a certain percentage of renewable power / certificate of equivalent value. A demand was also raised upon the Company by Odisha Renewable Energy Development Agency (OREDA). Since, the company had its Waste Heat Power Generation which had recognized at par with Renewable Power Source by the Appellate Tribunal for Electricity ("APTEL") in its various judgements, it should not be mandated to comply with RPO compliance. With this stand, the Company has filed a Writ Petition before the Hon'ble High Court, Odisha and challenged the relevant RPO Regulations, 2010.	Pending before High Court, Cuttack.	Impact already considered in the financial statements

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					As a matter of prudence, pending resolution of the dispute, company has made adequate provision for this case in its books of accounts.		
5	Central Excise Duty- CENVAT credit on Power plant equipment denied	CESTAT-Calcutta	2006-2008	Rs. 26.84 Crores	Tata Steel Long Products Ltd V/s Commissioner Central Excise The Central Excise Audit team disagreed with the Company's claim of CENVAT credit on Power plant equipment on the ground of simultaneous availment of CENVAT credit and benefit under section 32 of the Income Tax Act, 1961. amounting to Rs. 6.84 crore along with equivalent amount of penalty and applicable interest. The Commissioner, Central Excise adjudicated the case in favour of the Company. Subsequently, under direction from the Chief Commissioner-Central Excise, the Commissioner Central Excise has filed an appeal before the CESTAT-Calcutta praying for quashing his own order.	Pending before CESTAT-Calcutta	Contingent
6	The Central Excise Act	CESTAT-Calcutta	2011-12 & 2016-17	Rs 3.56 Crores	Tata Steel Long Products Ltd V/s Commissioner Central Excise The Company had removed coal fines as a by-product or waste material generated from coal during screening and conversion of coal to desired size whereas the Department contends that coal fines arising out of screening and conversion is not a manufactured product and their clearance should be treated as clearance of inputs as such requiring reversal of credit under Rule 3(5) of the CENVAT Credit Rules. In this regard, the Company has argued that coal and coal fines are two different products. Further, coal fines are generated at the time of obtaining desired size of coal. Further, the same are cleared as by-product or waste material and not removed as such. The Company has also placed reliance on the decision of CCE vs Nutan Ispat & Power Ltd. [2016 (341) ELT 360 Tri-Del] wherein it has been held that Iron ore fines emerging during crushing of iron ore to obtain desired sizes and cleared without use in further manufacture - Iron ore fine so emerging are "incidental product" and not inputs - Provisions of Rule 3(5)(b) of Cenvat Credit Rules, 2004 not applicable. Further, the Company has also relied on the decision of Hon'ble Supreme Court in the case of CCE vs. Wockhardt Life Sciences Ltd. 2012 (277) ELT 299 (SC) wherein the SC has laid down the requirement that whether particular article will fall within particular Tariff heading or not has to be decided on the basis of tangible material or evidence. Here, in the instant case, the department has not established with evidence that coal and coal fines are to be treated at par in common trade parlance and are falling under the same tariff. The movement during the year is on account of interest charged on excise duty demand @18%. The demand order mentions that the short payment/ short reversal of Cenvat Credit is recoverable from the company along with interest under Rule 14 of CENVAT Credit Rules 2004. The Demand order mentions that the demand amount against reversal or short payment of CENVAT credit does not mention the amount payable for interest. Hence, disputed dues relate only to the Principal amount of Demand.	Pending before CESTAT-Calcutta	Contingent



7	Electricity Cross Subsidy Matter	Appellate Tribunal of Electricity ('APTEL'), Delhi	FY 2012-13	Rs. 6.01 Crores	Tata Steel Long Products Ltd V/s Tata Power Northern Distribution Limited, Balasore, Odisha The Company has one ongoing dispute with a local Distribution Company namely Tata Power Northern Distribution Limited, Balasore, Odisha ('TPNODL'), (Formerly Northern Electricity Supply Company ('NESCO') regarding charging of the Cross Subsidy Surcharge of Rs. 6.01 Crore by alleging failure to meet the requirement of achieving Captive Generating Plant ('CGP') status during the period of FY 2012-13. Presently the case is pending before Appellate Tribunal of Electricity ('APTEL') for adjudication against the order of Odisha Electricity Regulatory Commission ("OERC") dated 01.02.2021 again passed its verdict with no favorable relief to the Company. As a matter of prudence, pending resolution of the dispute, company has made adequate provision for this case in its books of accounts.	Pending before APTEL Delhi	Impact already considered in the financial statements
8	Radhikapur (East) Coal Mine Compensation Claim	High Court, Delhi & Supreme Court of India	Claim of investment made by TSLPL prior to FY 2014-15	Rs. 183 Cr	Tata Steel Long Products Ltd V/s Union of India By judgement of September 24, 2014, the Hon'ble Supreme Court cancelled allocation of 214 coal blocks including Radhikapur (East) Coal Block ('RECB') which was allotted to the Company on February 7, 2006. The carrying amount in books as at March 31, 2023 towards amounts incurred by the Company on RECB, prior to de-allocation aggregates to Rs.178.81 crores (March 31 ,2022: Rs.178.81 crores). Pursuant to the judgement of the Hon'ble Supreme Court, Government of India promulgated Coal Mines (Special Provision) Act, 2015 (the 'Act') for fresh allocation of the coal mines through auction. In terms of the Act, the prior allottee would be compensated for expenses incurred towards land and mine infrastructure. The validity of the Act has been challenged by Federation of Indian Mineral Industries ('FIMI') in 2019 before the Hon'ble Supreme Court to the extent that the Act does not provide grant of just, fair and equitable compensation in a time bound manner to the prior allottees of the coal blocks. After much follow-up with the relevant authorities for recovery of compensation, the Company has filed an Interlocutory Application on December 15, 2022 before the Hon'ble Supreme Court in the pending writ of FIMI seeking to expedite the disbursement of the compensation.	Pending with Delhi High Court	Considered good and recoverable



Annexure B

SN	Particulars	Name of the Regulatory Authority, Court, Judicial Forum, Governmental Authority	Period to which the dispute or litigation pertains to	Total Financial Implications to the Company (in Rs.)	Brief Details about the dispute or litigation	Current Status	Management Assessment
1	Excise duty - Improper availment of Cenvat credit	Orissa High Court at Cuttack	2005-06 to 2007-08	Rs. 512.95 Crores	The dispute pertains to improper availment of Cenvat credit on common input and input services for the period 2005-2006, 2006-07 and 2007-08. Against the order of adjudication by the learned Commissioner, NINL had filed a Writ Petition before the Hon'ble High Court on the grounds of delayed adjudication by the learned Commissioner. The order passed by the Commissioner was without authority of law and ultra vires the scheme introduced vide Section 73 of the Finance Act, 2010, where under provisions of Rule 6 of the Cenvat Credit Rules, 2004 was retrospectively amended. The Company had complied the statutory conditions prescribed under Sec.73 of the Finance Act, 2010 and proportionately reversed Cenvat credit amounting to ₹ 0.72 crores with due intimation to the Commissioner. The Hon'ble High Court was pleased to admit the writ petition and further as an interim measure directed that there should be no coercive measures for recovery of the alleged tax demand. Hon'ble Odisha High Court heard the case on December 7, 2022 and permitted to file an appeal in Tribunal and required appeal has been filed before Central Excise, Customs & Service Tax, Kolkata.	No movement	Contingent
2	Excise duty	Commissioner(Appeals) Central GST & Central excise, BBSR	2011-12 to 2015-16	Rs. 5.18 Crores	The impugned services i.e., services in relation to 'setting up' plant & machinery in the SMS plant, for which cenvat credit has been availed, shall not qualify as input service, within the meaning of rule 2(i) of the Cenvat Credit Rules, 2004.	No movement	Contingent
3	Excise duty	CESTAT-KOLKATA	2008-09 to 2013-14; April-2014 to September-2014; October-2014 to March-2015	Rs. 22.52 Crores	Cenvat Credit availed as " Input service Credit" amounting to Rs.4.18 crores, short paid/wrongly availed and order for recovery of same under rule 14 of the Cenvat Credit Rules, 2004 read with proviso to section 11A(1)/11A(4) of Central Excise Act, 1944. An early hearing petition has been filed before CESTAT, Kolkata on 20.12.2022.	No movement	Contingent
4	Excise duty	Commissioner(Appeals) Central GST & Central excise, BBSR	October-2015 to September-2016	Rs. 0.24 Crores	Cenvat Credit availed as " Input service Credit" amounting to Rs.7.86 lakh., short paid/wrongly availed and order for recovery of same under rule 14 of the Cenvat Credit Rules, 2004 read with proviso to section 11A(1)/11A(4) of Central Excise Act, 1944. Amount of tax demanded is Rs.7,86,051/-, amount of penalty imposed is Rs.7,86,051/-. Total interest imposed as applicable under clause 9(e) Sub-rule 34 of Rule-6 CRR 2004. Total dues to be paid Rs.15,72,102/-. Interest as applicable. NINL is manufacturing Plg Iron falling under Chapter No. 72 of first Schedule to Central Excise Tariff Act, 1985 of (5 of 1986). They also manufacture other non-excisable goods like LAM	No movement	Contingent

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					Coke, Crude Tar, Ammonium Sulphate, Nut Coke etc. except Ammonium Sulphate falling under Chapter 27 & 31 of the Schedule to Central Excise Tariff Act 1985 which excepted payment from the payment of duty during course of audit AG (O) observed that the period 2008-09 the assessee has taken cenvat credit on inputs services for use in relation to manufacture of exempted goods during period 2008-09 to September amounting to Rs.3,99,88,822/- a demand show cause notice was issued Commissioner of Central Excise, Customs & Service Tax, Bhubaneswar Commissionerate vide C.No.V(22)Cenvat/29/2013/100019A dated 29.04.2013.		
5	Odisha Sales Tax	Odisha Sales Tax Tribunal	2003-04 2002-03 2000-01	Rs. 21.52 Crores	The Assessing authority treated the use of coke purchased as fuel not as raw materials involved in the manufacturing process hence, denied the concession in rate of tax of the OET rules & non-submission of declaration formE-15 the set off claimed was denied.	No movement	Contingent
6	Tax Recovery Office – Arrear & Interest	Tax Recovery Officer, Jajpur Road	01/03/04 to 31/03/04 & 01/05/03 to 31/08/03	Rs. 1.56 Crores	Arrears of Tax & Interest Imposed from 19.12.2006 to 18.01.2007 & 19.02.2016 to 18.01.2007	No movement	Contingent
7	Demand of Service Tax under RCM	CESTAT-KOLKATA	01.04.2016 to 30.06.2017	Rs. 33.33 Crores	NINL is granted lease of mines by Govt of Odisha. For the said mining project, NINL sought forest clearance so that forest land falling under the said project can be utilized for non-forestry purposes and accordingly such clearance was granted from Ministry of Environment, Forest and Climate Change, Govt of India, on payment of charges, namely "Net Present Value" (NPV), in the Compensatory Afforestation Fund Management and Planning Authority Fund, Government of India (CAMPA Fund). An investigation was initiated by Director General of Goods & Services Tax Intelligence (DGGI) and letter has been issued demanding Service Tax/GST on these payments on the ground that Service Tax/GST is payable on these amount under Reverse Charge Mechanism (RCM) and Show Cause Notice was issued demanding Service Tax. A reply was submitted stating that such payment is against sovereign/ public authorities under statute and hence it cannot be considered as provision of service as it is collected as per the provision of the relevant statute for performing mandatory and statutory functions under any provision of law are not to be treated as service provided for consideration. Learned Principal Commissioner (GST&CE) confirmed such demand on 30 September 2022. Subsequently, NINL filed an appeal before CSTAT, Kolkata on December 13, 2022.	No movement	Contingent
8	Transfer of Cenvat credit on merger of KMCL.	Commissioner of Central Excise, Customs & Service Tax, BBSR	2004-05	Rs. 181.04 Crores	The dispute involved in the present case relates to the transfer of Cenvat credit lying in the books of accounts of Konark Met Coke Limited (KMCL) to NINL as a result of merger of KMCL with the Company. There is no legal impediment for the transfer of such credit in terms of Rule 10 of Cenvat credit Rules (CCR). Matter is pending with Commissionerate of Central Excise, Customs & Service Tax, Bhubaneswar.	No movement	Contingent
9	Water Conservation fund	High Court, Odhisa	2016-17	Rs. 32.25 Crores	The amount has been demanded by the Irrigation department in 2017 under the Orissa Irrigation Act, 1959. The Company has preferred, and appeal and the Orissa High Court has granted a stay in the Company's favor.	No movement	Contingent

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