



**UCAL LIMITED**

(Formerly UCAL FUEL SYSTEMS LIMITED)

29<sup>th</sup> September 2025

National Stock Exchange of India Ltd Exchange Plaza, 5 <sup>th</sup> Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra(E), Mumbai – 400 051 Stock Code : UCAL	BSE Limited Corporate Relationship Department Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Stock Code: 500464
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Dear Sir/Madam,

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

This is to inform you that the Company has received show cause notice from the Assistant Commissioner, Commercial Taxes Department, Chengalpattu Assessment Circle. The relevant details pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) are provided at Annexure - 1.

Request you to kindly take the same on record.

Thanking you

Yours faithfully  
For UCAL LIMITED

S. NARAYAN  
COMPANY SECRETARY

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CIN: L31900TN1985PLC012343

IATF 16949:2016  
BUREAU VERITAS  
Certification



## Annexure – 1

Name of the Authority	The Assistant Commissioner (ST) Chengalpattu Assessment Circle
Nature and details of the action(s) taken, initiated or order(s) passed	The Company has received the show cause notice in Form GST DRC-01 to furnish supporting documents / documentary evidences in support for the claim of exemption by the Company for the SEZ unit on the exempted turnover for the financial year 2021-22.
Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the Authority.	The Company received the show cause notice on 29.09.2025
Details of the violation(s)/contravention(s) committed or alleged to be committed.	The authorities have alleged that the Company has not sufficiently filed the supporting documents for the claim of exemption on the turnover of its SEZ unit failing which the Company has to make payment of differences of taxes along with applicable interest to the extent of Rs.21,81,129/-. The Authorities have given an opportunity to the Company for being heard and to file any objections.
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 due to the issuance of this show cause notice.  Further, the Company believes that the SCN has no merits, and the Company will be filing detailed reply with facts, figures and justifications to the SCN before the GST Authority within the prescribed timelines with the required evidence substantiating its position.