

<b>General information about company</b>	
Scrip code	000000
NSE Symbol	MBAPL
MSEI Symbol	NOTLISTED
ISIN	INE900L01010
Name of the entity	MADHYA BHARAT AGRO PRODUCTS LIMITED
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Reporting Quarter Type	Yearly
Date of Quarter Ending	31-03-2025
Type of company	Equity
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	Yes
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	No During the Yearly under review, there was no acquisition of shares or voting rights in unlisted companies.
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	Yes
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	Yes
Whether Annexure I (Part F) of the SEBI Circular dated December 31, 2024 related to Disclosure Of Loans / Guarantees / Comfort Letters / Securities Etc. is Applicable to the entity?	Yes
Risk management committee	Applicable
Market Capitalisation as per immediate previous Financial Year	Top 1000 listed entities
Is SCORE ID Available ?	Yes
SCORE Registration ID	m00950
Reason For No SCORE ID	
Type of Submission	Original
Remarks (website dissemination)	
Remarks for Exchange (not for Website Dissemination)	

**Annexure I****Annexure I to be submitted by listed entity on quarterly basis****I. Composition of Board of Directors**

Disclosure of notes on composition of board of directors explanatory

Whether the listed entity has a Regular Chairperson

Yes

Whether Chairperson is related to MD or CEO

Yes

Sr	Title (Mr / Ms)	Name of the Director	PAN	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Date of Birth
1	Mr	PANKAJ OSTWAL	AABPO3350Q	02586806	Executive Director	Not Applicable	MD	25-12-1977
2	Mr	PRAVEEN OSTWAL	AAFPO1733K	00412207	Non-Executive - Non Independent Director	Not Applicable		12-07-1980
3	Mr	MAHENDRA KUMAR OSTWAL	AAAPO5612L	00412163	Non-Executive - Non Independent Director	Chairperson related to Promoter		01-07-1956
4	Mr	SOURABH GUPTA	ATBPG1464A	07177647	Executive Director	Not Applicable		08-02-1984
5	Mr	PARAS MAL SURANA	ACUPS6131N	06367348	Non-Executive - Independent Director	Not Applicable		08-07-1952
6	Mrs	SHRUTI BABEL	BKPPB1043Q	07667313	Non-Executive - Independent Director	Not Applicable		19-12-1991
7	Mr	BHERU LAL OSTWAL	AABPO1884H	08377262	Non-Executive - Independent Director	Not Applicable		01-01-1964
8	Mr	GOPAL INANI	AAAPI9583J	09642942	Non-Executive - Independent Director	Not Applicable		05-02-1957

**I. Composition of Board of Directors**

**Disqualification of Directors under section 164 of the Companies Act, 2013**

Sr	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status
1	No				Active
2	No				Active
3	No				Active
4	No				Active
5	No				Active
6	No				Active
7	No				Active
8	No				Active

**I. Composition of Board of Directors**

Sr	Whether special resolution passed? [Refer Reg. 17(1A) of Listing Regulations]	Date of passing special resolution	Initial Date of appointment	Date of Re-appointment	Date of cessation	Tenure of director (in months)	No of Directorship in listed entities including this listed entity (Refer Regulation 17A of Listing Regulations)	No of Independent Directorship in listed entities including this listed entity [with reference to proviso to regulation 17A(1) & reg. 17A(2)]	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1) of Listing Regulations)	No of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulations)	Reason for Cessation	Notes for not providing PAN	Notes for not providing DIN
1	NA		24-02-2009				2	0	0	0			
2	NA		17-11-2014				2	0	0	0			
3	NA		26-09-2019				2	0	0	0			
4	NA		10-06-2021				1	0	2	0			
5	NA		26-09-2019	20-09-2024		66.05	1	1	1	0			
6	NA		25-09-2020	25-09-2020		54.06	2	2	3	2			
7	NA		26-09-2019	20-09-2024		66.05	2	2	2	2			
8	NA		26-09-2022	26-09-2022		30.05	2	2	3	1			

Audit Committee Details							
Whether the Audit Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	08377262	BHERU LAL OSTWAL	Non-Executive - Independent Director	Chairperson	19-04-2019		
2	07177647	SOURABH GUPTA	Executive Director	Member	07-08-2023		
3	06367348	PARAS MAL SURANA	Non-Executive - Independent Director	Member	07-08-2023		

Nomination and remuneration committee							
Whether the Nomination and remuneration committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	08377262	BHERU LAL OSTWAL	Non-Executive - Independent Director	Chairperson	19-04-2019		
2	09642942	GOPAL INANI	Non-Executive - Independent Director	Member	29-07-2022		
3	06367348	PARAS MAL SURANA	Non-Executive - Independent Director	Member	19-04-2019		

Stakeholders Relationship Committee							
Whether the Stakeholders Relationship Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	07667313	SHRUTI BABEL	Non-Executive - Independent Director	Chairperson	07-08-2023		
2	09642942	GOPAL INANI	Non-Executive - Independent Director	Member	29-07-2022		
3	07177647	SOURABH GUPTA	Executive Director	Member	07-08-2023		

Risk Management Committee							
Whether the Risk Management Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	09642942	GOPAL INANI	Non-Executive - Independent Director	Chairperson	30-06-2022		
2	06367348	PARAS MAL SURANA	Non-Executive - Independent Director	Member	07-08-2023		
3	07177647	SOURABH GUPTA	Executive Director	Member	07-08-2023		



Corporate Social Responsibility Committee							
Whether the Corporate Social Responsibility Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	09642942	GOPAL INANI	Non-Executive - Independent Director	Chairperson	29-07-2022		
2	06367348	PARAS MAL SURANA	Non-Executive - Independent Director	Member	19-04-2019		
3	08377262	BHERU LAL OSTWAL	Non-Executive - Independent Director	Member	19-04-2019		

<b>Other Committee</b>						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks

**Annexure 1****Annexure 1****III. Meeting of Board of Directors**

Disclosure of notes on meeting of board of directors explanatory								
Sr. No.	Date(s) of meeting (if any) in the previous quarter	Date(s) of meeting (if any) in the current quarter	Maximum gap between any two consecutive (in number of days)	Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors present* (All directors including Independent Director)	No. of Independent Directors attending the meeting*
1	15-10-2024				Yes	8	8	4
2		15-01-2025	91		Yes	8	8	4
3		17-02-2025	32		Yes	8	8	4
4		22-02-2025	4		Yes	8	8	4
5		24-03-2025	29		Yes	8	8	4

**Annexure 1**

**IV. Meeting of Committees**

Disclosure of notes on meeting of committees explanatory										
Sr	Name of Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Name of other committee	Reason for not providing date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors in the Committee as on date of the meeting	Number of Directors Present (All Directors including Independent Director)	No. of Independent Directors attending the meeting*	No. of members attending the meeting (other than Board of Directors)
1	Audit Committee	15-10-2024				Yes	3	3	2	0
2	Audit Committee	15-01-2025	91			Yes	3	3	2	0
3	Nomination and remuneration committee	15-01-2025				Yes	3	3	3	0
4	Risk Management Committee	15-01-2025				Yes	3	3	2	0

**Annexure 1****V. Affirmations**

Sr	Subject	Compliance status (Yes/No)
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	Yes
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee	Yes
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	Yes
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee	Yes
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities)	Yes
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	Yes

**Annexure 1**

Sr	Subject	Compliance status
1	Name of signatory	Sourabh Gupta
2	Designation	Chief Financial Officer

**Annexure II to be submitted by listed entity at the end of the financial year (for the whole of financial year)****I. Disclosure on website in terms of LODR Regulation**

Sr				
Sr	Item	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.	Web address
	As per regulation 46(2) of the LODR:			
1.1	Details of business	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
1.2	Memorandum of Association and Articles of Association	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
2	Terms and conditions of appointment of independent directors	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
3	Composition of various committees of board of directors	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
4	Code of conduct of board of directors and senior management personnel	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
6	Criteria of making payments to non-executive directors	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
7	Policy on dealing with related party transactions	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
8	Policy for determining 'material' subsidiaries	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
9	Details of familiarization programmes imparted to independent directors	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
10	Email address for grievance redressal and other relevant details	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
12	Financial results	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
13	Shareholding pattern	Yes		<a href="http://www.mbapl.com">http://www.mbapl.com</a>
14	Details of agreements entered into with the media companies and/or their associates	NA		

**Annexure II to be submitted by listed entity at the end of the financial year (for the whole of financial year)****I. Disclosure on website in terms of LODR Regulation**

<b>Sr</b>			
	As per regulation 46(2) of the LODR:		
15.1	(I) Schedule of analyst or institutional investor meet (II) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls prior to beginning of such events.	Yes	<a href="http://www.mbapl.com">http://www.mbapl.com</a>
15.2	Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means	Yes	<a href="http://www.mbapl.com">http://www.mbapl.com</a>
16	New name and the old name of the listed entity	NA	
17	Advertisements as per regulation 47 (1)	Yes	<a href="http://www.mbapl.com">http://www.mbapl.com</a>
18	Credit rating or revision in credit rating obtained	Yes	<a href="http://www.mbapl.com">http://www.mbapl.com</a>
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	NA	
20	Secretarial Compliance Report	Yes	<a href="http://www.mbapl.com">http://www.mbapl.com</a>
21	Materiality Policy as per Regulation 30 (4)	Yes	<a href="http://www.mbapl.com">http://www.mbapl.com</a>
22	Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes	<a href="http://www.mbapl.com">http://www.mbapl.com</a>
23	Disclosures under regulation 30(8)	Yes	<a href="http://www.mbapl.com">http://www.mbapl.com</a>
24	Statements of deviation(s) or variations(s) as specified in regulation 32	NA	
25	Dividend Distribution policy as per Regulation 43A(1)	Yes	<a href="http://www.mbapl.com">http://www.mbapl.com</a>
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes	<a href="http://www.mbapl.com">http://www.mbapl.com</a>
26.2	Employee Benefit scheme documents framed in terms of SEBI (SBEB) Regulations, 2021	NA	
27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes	<a href="http://www.mbapl.com">http://www.mbapl.com</a>
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes	<a href="http://www.mbapl.com">http://www.mbapl.com</a>



**Annexure II****II. Annual Affirmations**

Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
1	Independent director(s) have been appointed in terms of specified criteria of 'independence' and/or 'eligibility'	16(1)(b)	Yes	
2	Board composition	17(1), 17(1A) & 17(1C), 17(1D) & 17(1E)	Yes	
3	Meeting of Board of directors	17(2)	Yes	
4	Quorum of Board meeting	17(2A)	Yes	
5	Review of Compliance Reports	17(3)	Yes	
6	Plans for orderly succession for appointments	17(4)	Yes	
7	Code of Conduct	17(5)	Yes	
8	Fees/compensation	17(6)	Yes	
9	Minimum Information	17(7)	Yes	
10	Compliance Certificate	17(8)	Yes	

**Annexure II****II. Annual Affirmations**

Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
11	Risk Assessment & Management	17(9)	Yes	
12	Performance Evaluation of Independent Directors	17(10)	Yes	
13	Recommendation of Board	17(11)	Yes	
14	Maximum number of Directorships	17A	Yes	
15	Composition of Audit Committee	18(1)	Yes	
16	Meeting of Audit Committee	18(2)	Yes	
17	Role of Audit Committee and information to be reviewed by the audit committee	18(3)	Yes	
18	Composition of nomination & remuneration committee	19(1) & (2)	Yes	
19	Quorum of Nomination and Remuneration Committee meeting	19(2A)	Yes	
20	Meeting of Nomination and Remuneration Committee	19(3A)	Yes	

**Annexure II****II. Annual Affirmations**

Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
21	Role of Nomination and Remuneration Committee	19(4)	Yes	
22	Composition of Stakeholder Relationship Committee	20(1), 20(2) & 20(2A)	Yes	
23	Meeting of Stakeholders Relationship Committee	20(3A)	Yes	
24	Role of Stakeholders Relationship Committee	20(4)	Yes	
25	Composition and role of risk management committee	21(1),(2),(3),(4)	Yes	
26	Meeting of Risk Management Committee	21(3A)	Yes	
27	Quorum of Risk Management Committee meeting	21(3B)	Yes	
28	Gap between the meetings of the Risk Management Committee	21(3C)	Yes	
29	Vigil Mechanism	22	Yes	
30	Policy for related party Transaction	23(1), (1A), (5), (6), & (8)	Yes	

**Annexure II****II. Annual Affirmations**

Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
31	Prior or Omnibus approval of Audit Committee for all related party transactions	23(2), (3)	Yes	
32	Approval for material related party transactions	23(4)	Yes	
33	Disclosure of related party transactions on consolidated basis	23(9)	Yes	
34	Composition of Board of Directors of unlisted material Subsidiary	24(1)	NA	
35	Other Corporate Governance requirements with respect to subsidiary of listed entity	24(2),(3),(4), (5) & (6)	NA	
36	Alternate Director to Independent Director	25(1)	NA	
37	Maximum Tenure	25(2)	Yes	
38	Appointment, Re-appointment or removal of an Independent Director through special resolution or the alternate mechanism	25(2A)	Yes	
39	Meeting of independent directors	25(3) & (4)	Yes	
40	Familiarization of independent directors	25(7)	Yes	

**Annexure II****II. Annual Affirmations**

Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.
41	Declaration from Independent Director	25(8) & (9)	Yes	
42	Directors and Officers insurance	25(10)	Yes	
43	Confirmation with respect to appointment of Independent Directors who resigned from the listed entity	25(11)	Yes	
44	Memberships in Committees	26(1)	Yes	
45	Affirmation with compliance to code of conduct from members of Board of Directors and Senior management personnel	26(3)	Yes	
46	Policy with respect to Obligations of directors and senior management	26(2) & 26(5)	Yes	
47	Approval of the Board and shareholders for compensation or profit sharing in connection with dealings in the securities of the listed entity	26(6)	NA	
48	Vacancies in respect Key Managerial Personnel	26A(1) & 26A(2), 26A(3)	Yes	
	Any other information to be provided - Add Notes			

**Annexure II**

<b>Annexure II</b>		
1	Name of signatory	SOURABH GUPTA
2	Designation	Chief Financial Officer

**Annexure II**

**III. Affirmations**

<b>Sr</b>	<b>Particulars</b>	<b>Compliance status (Yes/No/NA)</b>
1	The Listed Entity has approved Material Subsidiary Policy and the Corporate Governance requirements with respect to subsidiary of Listed Entity have been complied	NA
	Any other information to be provided	

**Annexure II**

1	Name of signatory	SOURABH GUPTA
2	Designation	Chief Financial Officer



**Additional Half yearly Disclosure DISCLOSURE OF LOANS / GUARANTEES / COMFORT LETTERS / SECURITIES ETC. (applicable only for half-yearly filings)**

Any Other Information for Disclosure of Loans / Guarantees / Comfort Letters / Securities Etc.	Textual Information(1)
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**I. Disclosure of Loans/ guarantees/comfort letters /securities etc. Refer note below**

(A) Any loan or any other form of debt advanced by the listed entity directly or indirectly to			
Entity	Aggregate amount advanced during six months	Balance outstanding at the end of six months	
Promoter or any other entity controlled by them	494000000	0	
Promoter Group or any other entity controlled by them	130000411	155614107	
Directors (including relatives) or any other entity controlled by them	0	0	
KMPs or any other entity controlled by them	0	0	

**(B) Any guarantee / comfort letter (by whatever name called) provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed By**

Entity	Type (guarantee, comfort letter etc.)	Aggregate amount of issuance during six months	Balance outstanding at the end of six months (taking into account any invocation)
Promoter or any other entity controlled by them	0	0	0
Promoter Group or any other entity controlled by them	0	0	0
Directors (including relatives) or any other entity controlled by them	0	0	0
KMPs or any other entity controlled by them	0	0	0

**(C) Any security provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by**

Entity	Type of security (cash, shares etc.)	Aggregate value of security provided during six months	Balance outstanding at the end of six months
Promoter or any other entity controlled by them	0	0	0
Promoter Group or any other entity controlled by them	0	0	0
Directors (including relatives) or any other entity controlled by them	0	0	0
KMPs or any other entity controlled by them	0	0	0

(D) Additional Information	Textual Information(2)
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**II. Affirmations**

Affirmations	Compliance Status	Company Remarks
All loans (or other form of debt), guarantees, comfort letters (by whatever name called) or securities in connection with any loan(s) (or other form of debt) given directly or indirectly by the listed entity to promoter(s), promoter group, director(s) (including their relatives), key managerial personnel (including their relatives) or any entity controlled by them are in the economic interest of the company.	Yes	Textual Information(3)
Name	SOURABH GUPTA	
Designation	CFO	
Place	BHILWARA	
Date	26-04-2025	

<b>Details of Cyber security incidence</b>		
Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter		No
Number of cyber security incidence or breaches or loss of data event occurred during the quarter		
Sr.	Date of the event	Brief details of the event

**Signatory Details**

Name of signatory	Sourabh Gupta
Designation of person	Chief Financial Officer
Place	Bhilwara
Date	26-04-2025

<b>Investor Grievance Details</b>	
No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	0
No. of investor complaints disposed off during the Quarter	0
No. of investor complaints those remaining unresolved at the end of the Quarter	0

**Disclosure of Imposition of Fine or Penalty The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:**

Any Other Information for Disclosure of Imposition of Fine or Penalty					
Sr. No.	Name of the authority	Nature and details of the action(s) taken or order(s) passed	Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible
1	Central GST & Central Excise, Audit Commissionerate, Large Audit Group I, Raipur (C.G)	Final audit report for Audit conducted under section 65 of CGST Act	20-02-2025	The issues involved were short payment of GST under RCM, wrong availment of ITC, short payment of interest and excess availmet of ITC	Tax amount :- 106265/-, Interest :- 52136/- and Penalty:- 15938/-. Total Amount :- 174339/-
2	Office of the Principal Commissioner, CGST & Central Excise- Bhopal (M.P)	Order in Original received against show cause notice issued under Section 73 of the MPGST and CGST Act 2017 for the period FY 2019 to FY 2023	24-02-2025	The issue invoived were irregular availment of ITC, non-reversal of Tax Credit in reference to credit note, difference in sales turnover and GSTR 3B, Irregular availment of tax credit, Non Payment of RCM liability, Non payment of GST on other income in books.	Tax amount :- 165609/-, Interest :- 0/- and Penalty:- 9042/-. Total Amount :- 174651/-

**Disclosure of Updates to Ongoing Tax Litigations or Disputes The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:**

Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes				
Sr. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
1	Assistant Commissioner, Central Excise and CGST, Division Sagar	19-12-2023	Appeal Filed at the Assistant Commissioner, Central Excise and CGST, Division Bhopal	Received notice of Personal Hearing from appellate authority
2	Commercial Tax Department MP	28-01-2015	Appeal Filed at Appellate Board ,Commercial Tax, Bhopal	Case pending before appellate authority for granting personal hearing

