

General information about company	
Scrip code	502137
NSE Symbol	DECCANCE
MSEI Symbol	NOTLISTED
ISIN	INE583C01021
Name of the entity	DECCAN CEMENTS LIMITED
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Reporting Quarter Type	Yearly
Date of Quarter Ending	31-03-2026
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?	Yes
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?	No No Fine or Penalty imposed by any Authorities during the quarter
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 2000 listed entities
Is SCORE ID Available ?	Yes
SCORE Registration ID	d00033
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	Ms	PARVATHI PENMETCHA	AAOPP2418F	00016597	Executive Director	Chairperson related to Promoter	MD	26-08- 1965
2	Mrs	MAHPARA ALI	ADCPM6102E	06645262	Non-Executive - Independent Director	Not Applicable		28-07- 1951
3	Mr	VENKATESWARLU SHONTI	ACKPS1732P	08602254	Executive Director	Not Applicable		01-06- 1961
4	Mr	PATURI SRINIVASA RAO	AEJPP6161J	01220158	Non-Executive - Independent Director	Not Applicable		11-07- 1967
5	Mr	RABINDRA SRIKANTAN	ABEPR4182M	00024584	Non-Executive - Independent Director	Not Applicable		24-01- 1961
6	Mr	SRIVARI CHANDRASHEKHAR	AJPPS8642C	00481481	Non-Executive - Independent Director	Not Applicable		09-03- 1964

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

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		01-07-1998	01-04-2022			1	0	1	0			
2	Yes	26-03-2025	01-04-2020	01-04-2025		72	1	1	1	1			
3	NA		11-11-2019	11-11-2024			1	0	1	0			
4	NA		01-04-2024	01-04-2024		24	2	1	2	1			
5	NA		01-04-2024	01-04-2024		24	2	1	2	0			
6	NA		28-05-2024	28-05-2024		22.04	2	2	3	0			

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	06645262	MAHPARA ALI	Non-Executive - Independent Director	Chairperson	01-04-2024		Textual Information(1)
2	01220158	PATURI SRINIVASA RAO	Non-Executive - Independent Director	Member	01-04-2024		
3	00024584	RABINDRA SRIKANTAN	Non-Executive - Independent Director	Member	11-07-2024		
4	00481481	SRIVARI CHANDRASHEKHAR	Non-Executive - Independent Director	Member	11-07-2024		

Sr Text Block

Textual Information(1)

Mrs. Mahpara Ali was appointed as the member of the Audit Committee on 1st April 2024 and appointed as the Chairperson of the Audit Committee with effect from 11th July 2024.

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	01220158	PATURI SRINIVASA RAO	Non-Executive - Independent Director	Chairperson	01-04-2024		
2	06645262	MAHPARA ALI	Non-Executive - Independent Director	Member	18-03-2024		
3	00024584	RABINDRA SRIKANTAN	Non-Executive - Independent Director	Member	01-04-2024		
4	00481481	SRIVARI CHANDRASHEKHAR	Non-Executive - Independent Director	Member	10-08-2024		

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	01220158	PATURI SRINIVASA RAO	Non-Executive - Independent Director	Chairperson	10-08-2024		
2	00016597	PARVATHI PENMETCHA	Executive Director	Member	23-06-2009		
3	08602254	VENKATESWARLU SHONTI	Executive Director	Member	18-03-2024		
4	00481481	SRIVARI CHANDRASHEKHAR	Non-Executive - Independent Director	Member	10-08-2024		

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	00024584	RABINDRA SRIKANTAN	Non-Executive - Independent Director	Chairperson	10-08-2024		
2	01220158	PATURI SRINIVASA RAO	Non-Executive - Independent Director	Member	10-08-2024		
3	08602254	VENKATESWARLU SHONTI	Executive Director	Member	11-06-2021		
4	99999999	DARURI RAGHAVA CHARY	Chief Financial Officer	Member	11-06-2021		Textual Information(1)

Sr Text Block

Textual Information(1)

Mr. Daruri Raghava Chary is not a Director.

Corporate Social Responsibility Committee							
Whether the Corporate Social Responsibility 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	00481481	SRIVARI CHANDRASHEKHAR	Non-Executive - Independent Director	Chairperson	11-07-2024		
2	06645262	MAHPARA ALI	Non-Executive - Independent Director	Member	11-11-2022		
3	00016597	PARVATHI PENMETCHA	Executive Director	Member	20-05-2014		
4	08602254	VENKATESWARLU SHONTI	Executive Director	Member	11-07-2024		

Other Committee						
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	23-10-2025				Yes	6	6	4
2	11-11-2025				Yes	6	6	4
3		12-02-2026	92		Yes	6	6	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	11-11-2025				Yes	4	4	4	0
2	Audit Committee	12-02-2026	92			Yes	4	4	4	0
3	Risk Management Committee	11-11-2025				Yes	3	3	2	1
4	Stakeholders Relationship Committee	11-11-2025				Yes	4	4	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	BIKRAM KESHARI PRUSTY
2	Designation	Company Secretary and Compliance 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		www.deccancements.com
1.2	Memorandum of Association and Articles of Association	Yes		www.deccancements.com
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes		www.deccancements.com
2	Terms and conditions of appointment of independent directors	Yes		www.deccancements.com
3	Composition of various committees of board of directors	Yes		www.deccancements.com
4	Code of conduct of board of directors and senior management personnel	Yes		www.deccancements.com
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes		www.deccancements.com
6	Criteria of making payments to non-executive directors	Yes		www.deccancements.com
7	Policy on dealing with related party transactions	Yes		www.deccancements.com
8	Policy for determining 'material' subsidiaries	NA		
9	Details of familiarization programmes imparted to independent directors	Yes		www.deccancements.com
10	Email address for grievance redressal and other relevant details	Yes		www.deccancements.com
11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		www.deccancements.com
12	Financial results	Yes		www.deccancements.com
13	Shareholding pattern	Yes		www.deccancements.com

14	Details of agreements entered into with the media companies and/or their associates	NA		
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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			
	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.	NA	
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	NA	
16	New name and the old name of the listed entity	NA	
17	Advertisements as per regulation 47 (1)	Yes	www.deccancements.com
18	Credit rating or revision in credit rating obtained	Yes	www.deccancements.com
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	Yes	www.deccancements.com
20	Secretarial Compliance Report	Yes	www.deccancements.com
21	Materiality Policy as per Regulation 30 (4)	Yes	www.deccancements.com
22	Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes	www.deccancements.com
23	Disclosures under regulation 30(8)	Yes	www.deccancements.com
24	Statements of deviation(s) or variations(s) as specified in regulation 32	NA	
25	Dividend Distribution policy as per Regulation 43A(1)	Yes	www.deccancements.com
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes	www.deccancements.com
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	www.deccancements.com
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes	www.deccancements.com

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)	NA	
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)	Yes	
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)	NA	
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)	NA	
	Any other information to be provided - Add Notes			

Annexure II

1	Name of signatory	BIKRAM KESHARI PRUSTY
2	Designation	Company Secretary and Compliance Officer

Annexure II

III. Affirmations

Sr	Particulars	Compliance status (Yes/No/NA)
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	BIKRAM KESHARI PRUSTY
2	Designation	Company Secretary and Compliance 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	150000	250000	
Promoter Group or any other entity controlled by them	0	0	
Directors (including relatives) or any other entity controlled by them	0	0	
KMPs or any other entity controlled by them	200000	201657	

(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)
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	D RAGHAVA CHARY		
Designation	CFO		
Place	Hyderabad		
Date	28-04-2026		

Details of Cyber security incidence		
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	BIKRAM KESHARI PRUSTY
Designation of person	Company Secretary and Compliance Officer
Place	HYDERABAD
Date	29-04-2026

Investor Grievance Details

No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	15
No. of investor complaints disposed off during the Quarter	15
No. of investor complaints those remaining unresolved at the end of the Quarter	0

Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies- The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below:

Any Other Information for Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies					
Sr. No.	Name of the unlisted company in which shares or voting rights have been acquired	Date of acquisition	Aggregate holding (% shares or voting rights) as at the end of the previous quarter	% shares or voting rights acquired during the quarter	Aggregate holding (% shares or voting rights) as at the end of the quarter
1	DECCAN SWARNA CEMENTS PRIVATE LIMITED	13-03-2024	100	0	100

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	The Commissioner of Commercial Taxes, Hyderabad	23-11-2006	The Sales Tax Dept. demanded Rs. 85,67,680/- Tax on alleged deemed excess production of Cement based on the Energy Audit for the Asst. Year 1999-2000 and Asst. Year 2000-01. The Company has filed SPLA 1/2007 and SPLA 2/2007 before the Honorable High Court of Telangana. The Honorable High Court in their interim order Stayed collection of the disputed amount. The matters are pending	The Matters are pending before the Honorable High Court of Telangana.
2	Commissioner of Customs, Central Excise and Service Tax, Guntur	05-07-2013	The Company had imported 25,000 MTs of coal from different suppliers and cleared the same classifying under CTH 2701 1920 claiming the same as "Steam Coal". The Company claimed the benefit of exemption Notification No. 12/2012-Cus. Dated 17.03.2012 (SI. No. 123 as amended). On the ground that the calorific value of coal imported by the Company was greater than 5833 kcal/kg and its volatile matter exceeded 14%, the Commissioner of Customs, Central Excise and Service Tax, Guntur, the Adjudicating Authority, passed the order that the coal imported by the Company was correctly classifiable as "Bituminous Coal" under CTH 2701 12 00. Therefore, the Company was liable to duty as provided for SI. No. 124 in the notification ibid. Initially, the Company had paid Rs.1.00 crore on 12.11.2012. Again, before the adjudication order was passed, the Company had paid Rs.1,42,42,498 (entire differential duty along with interest) to the Commissioner of Customs, Guntur. However, the Commissioner of Customs in OIO No. 38/2013-Customs dated 28.11.2013, passed the order that the Company required to pay an amount of Rs. 1,42,42,498/- as differential duty, imposed a redemption fine of Rs.2,00,000/- in lieu of confiscation of goods of 25,000 MTs under Section 125 of the Customs Act, 1962 and imposed a penalty of Rs. 1,55,27,200/-. Aggrieved by the order of the Commissioner with regard to imposition of low Redemption Fine of Rs.2,00,000/- in lieu of confiscation against the quantity of 2806.07 MTs having value of Rs. 1,44,61,018/-, the Department has filed Appeal No. C/21256/2014 before the CESTAT, Bangalore, and the said matter is transferred to pending before the CESTAT, Hyderabad. Against the said adjudication order passed by the Commissioner, the Company had filed Appeal No. C/20762/2014-DB, and Stay Application No. C/Stay/2084/2014 before the CESTAT, Bangalore. CESTAT, Bangalore on 03.07.2014 passed the final order in 21062/2014 wherein they upheld the decision of the Adjudicating Authority as far as demand for customs duty and interest thereon. Whereas, they set aside the penalty and redemption of fine. The Company has filed Civil Appeal No.10299/2014 in Oct 2014 before Hon'ble	Matters are pending before the Honorable Supreme Court of India, and High Court of Andhra Pradesh, and CESTAT, Hyderabad

			Supreme Court against CESTAT - Bangalore final order No. 21062/2014 Dated 03.07.2014 in an Appeal No. C/20762/2014-DB. Matter is pending before the Honorable Supreme Court of India. The Department has filed CEA No.85/2015 before the Hon'ble Andhra Pradesh High Court to set aside the CESTAT's Final Order No.21062/2014, dated 03-07-2014 to the extent of dropping the penalty and redemption of fine against the company, which amounts to Rs.1,55,27,200/-. The matter is pending before the Andhra Pradesh High Court.	
3	Assistant Commissioner of Commercial Taxes- LTU, Nalgonda and 5 Others	21-10-2014	The Asst. Commissioner of Commercial Taxes, LTU, Nalgonda issued impunged Notice dated 7th October 2014 calling upon the Company to pay the deffered Sales Tax for the FY 2000-01 availed under APGST and CST Act to a Total amount of Rs.1,21,20,161/- on or before 31st March 2014, contrary to the GOMs No.108 dated 20th May 1996 and the final eligibility certificate dated 6th June 2000 as revised by the eligibility certificate dated 11th December 2002 and the agreement entered into by the the Company with the State of Andhra Pradesh on 31st March 2001. The company suppose to repay the sales tax deferment availed in the year 2000-01 as tax liability for the month of March 2015 along with the monthly return for the said month, the repayment for the subsequent years 2001-02 and onwards as payable at the end of the fourteenth year thereof. The Company has filed the Writ Petition 31807/2014 before the Hon'ble High Court. Matter is pending. However, the Company is making the repayment as per the schedule in the Agreement.	Matter is pending before the Honorable High Court of Telangana
4	Commissioner of GST & Central Excise, Ranga Reddy GST Commissionerate, Hyderabad, Telangana	31-12-2015	The Company was paying Clean Energy Cess on imported coal used as input to its cement manufacturing process and taking input tax credit. On the objection raised by the GST Authorities, the Company had reversed the Input Credit. However, the Commissioner of GST & Central Excise, Ranga Reddy GST Commissionerate, Hyderabad, Telangana in their Adjudication Order-In-Original Nos. HYD-EXCUS-003-COM-012-15-16 dt.31.12.2015, HYD-EXCUS-003-COM-040-16-17 dt.31.05.2016, HYD-EXCUS-004-COM-018-17-18 dt.31.10.2017 confirmed the demand and reversal of credit availed. Further, the Adjudicating authority held that no interest need to be paid as the company did not avail the credit though it has taken in the books. Therefore, penalty is not to be imposed on the company. Aggrieved by the order of adjudicating authority, the Company had filed Appeal Nos. 30305/2016, No.30704/2016, 30220/2018 before the CESTAT, Hyderabad. The Hon'ble Tribunal vide the impugned common Final Order No.A/30684-30692/2019 dt.16.07.2019 had upheld the denial of cenvat credit on Clean Energy Cess while setting aside the penalty and interest. Aggrieved by the impugned order of the Hon'ble Tribunal as far as denial of cenvat credit of Clean Energy Cess is concerned, the Company has preferred appeal before the Hon'ble High Court of Telangana by filing CEA 07/2020, CEA 08/2020, and CEA 11/2020. Matters are pending.	Matters are pendig before the Honorable High Court of Telangana.
5	Assistant Commissioner of Income Tax, Circle 8(1), Hyderabad	30-05-2023	The Company had filed its IT Return for the A.Y. 2015-16 on 30.09.2015 declaring the total income at Rs. 13,68,59,390/- under normal provision of the Act and Rs. 21,34,25,085/- under MAT provision. The return was processed and an order u/s 143(1) of the IT Act was passed on 31.01.2016 resulting in a demand payable of Rs. 2,44,920/-. Subsequently, the case was selected for reopening and a notice u/s 148 of the IT Act dated 31.07.2022 was issued to the Company. Thereafter, an order u/s 147 r.w.s. 144B of the IT Act was passed on 30.05.2023 by assessing the income at Rs. 17,66,27,538/- resulting in a demand payable of Rs. 2,76,599/-. However, on perusal of the computation sheet, it is noticed that the total income was considered at 13,60,40,570/- in computation sheet instead	Appeal is pending

			of Rs, 17,66,27,538/- as assessed vide order dated 19.02.2024 which resulted in underassessment of assessed income with a consequential short demand of Rs. 2,72,32,375/-. As per the assessment order the total demand is Rs.2,75,08,974/-. The Company has filed an appeal against the assessment order passed by the Asst. Commissioner.	
6	Assistant Commissioner (ST)-Special Circle-1, Andhra Pradesh	15-11-2023	Suppliers had wrongly reported in Form GSTR 01, the supplies made to the Company as B2C supply instead of B2B supply for the tax period of 2017-18 (during impementation period of GST). The supplier submitted certificate to the GST Authorities stating that they wrongly reported the B2B supplies as B2C supplies. However, the Asst. Commissioner (ST) (Audit), Regional GST Audit & Enforcement Office, Vijaywada did not considered the above stated facts into consideration and passed the impunged order on 15th November 2023. As per the said order, the demand is as under: Tax: Rs.9,22,796 Interest: Rs.5,82,044 (upto 15.11.2023) Penalty: Rs.92,280 Total Rs.15,97,120/- The Company has pre-deposited Rs.92,280/- (10% of the disputed tax) and filed an Appeal before the Appellate Additional Commissioner (ST) at Vijaywada on 13th Februray 2024. Personal hearing was hed on 9th July 2024.	Pending before the Appellate Additional Commissioner (ST) at Vijawada.