

Date: March 30, 2024

To,
The General Manager,
National Stock Exchange of India Limited
Exchange Plaza, C-I Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai 400051.
NSE Symbol: MAHEPC

To,
The General Manager,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai- 400 001.
BSE Scrip Code: 523754

Sub: Details of Litigation(s) as required under Regulation 30 (4) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023, the details of litigations/disputes under GST laws and as required to be disclosed pursuant to Sub Paragraph 8 of Paragraph B of Schedule III to the Listing Regulations which are now considered as material by the Company as per the revised materiality criterion are disclosed herewith in accordance with the proviso to Regulation 30(4)(i)(d) of SEBI Listing regulations, in Annexure "A" .

The said information will also be uploaded on the corporate website of the Company <https://www.mahindrairrigation.com>.

Kindly take the above information on your record.

Yours faithfully,
For **Mahindra EPC Irrigation Limited**

Ratnakar Nawghare
Company Secretary and Compliance Officer
Membership No.: A8458
Place: Nashik

Annexure A		
Sr No.	Particulars	Response
1	Brief details of litigation viz.:- Under Central Excise	
	name(s) of the opposing party	Deputy Commissioner of State Tax (Ambad-505) Nashik
	Court/ Tribunal/ Agency where litigation is filed,	The Dy. Commissioner of State Tax has passed the Order in the proceedings under GST DRC 01. Appeal to be filed with 1st Appellate Authority within the prescribed period of 3 months of receipt of the order.
	Brief details of litigation viz. name(s) of the opposing party, court/tribunal/agency with which litigation is filed, brief details of dispute/litigation;	DRC 07 Demand Notice received for - a) Valuation of supply of goods or services or both between distinct and related persons, other than through an agent as per the second proviso to rule 28 of CGST. b) Not taking ISD Registration u/s.24 of CGST. The Company is taking appropriate action to go in appeal against the said Order.
2	Expected financial implications, if any, due to compensation, penalty etc.;	a) IGST Tax Demand Rs. 314.64 Lacs, Interest -Rs. 336.83 Lacs and Penalty Rs. 31.46 Lacs totalling to Rs. 682.93 lacs b) Penalty – 0.20 lacs
3	Quantum of claims, if any	a) IGST Tax Demand Rs. 314.64 Lacs, Interest -Rs. 336.83 Lacs and Penalty Rs. 31.46 Lakhs totalling to Rs. 682.93 lacs b) Penalty – 0.20 lacs
4	in the case of litigation against key management personnel or its promoter or ultimate person in control, regularly provide details of any change in the status and/ or any development in relation to such proceedings.	Not Applicable.