



August 14, 2023

**BSE Limited**  
P J Towers,  
Dalal Street,  
Mumbai – 400001

**National Stock Exchange of India Limited**  
Exchange plaza,  
Bandra-Kurla Complex,  
Bandra (E), Mumbai – 400051

**Scrip Code: 543271**

**Scrip Code: JUBLINGREA**

**Sub.: Disclosure of continuing event or information (i.e. ongoing litigations) of the Company**

**Ref.: Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir,

Pursuant to recent amendments in Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 vide SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2023 dated June 14, 2023 ('SEBI Listing Regulations'), the Company is required to disclose any continuing event or information which becomes material as per the criteria prescribed under Regulation 30(4) of SEBI Listing Regulations.

In view of the above, the details of such ongoing litigations of the Company, in terms of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, are enclosed herewith as Annexure A. The Company believes that all its tax filings are as per extant tax laws and no material financial implications are accordingly anticipated.

Kindly take the same on your records.

Thanking you,

Yours Sincerely,  
For **Jubilant Ingrevia Limited**

**Deepanjali Gulati**  
(Company Secretary)

**A Jubilant Bhartia Company**

OUR VALUES



**Jubilant Ingrevia Limited**

1-A, Sector 16-A,  
Noida-201 301, UP, India  
Tel: +91 120 4361000  
Fax: +91 120 4234895-96  
[www.jubilantingrevia.com](http://www.jubilantingrevia.com)

Regd Office:  
Bhartiagram, Gajraula  
Distt. Amroha - 244 223  
Uttar Pradesh, India  
CIN : L24299UP2019PLC122657

**Annexure A – details of ongoing litigations of Jubilant Ingrevia Limited**

**Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the listed entity**

**Direct Tax**

S. No	Brief details of litigation	Name of the opposing party	Court/ tribunal/agency where litigation is filed	Expected financial implications, if any, due to compensation, penalty etc	Quantum of claims (In Rs. Crores)
1	Notional adjustments under Indian Transfer Pricing rules in relation to transactions with Associated Enterprises from FY09 to FY18  These are already disclosed in contingent liability schedule of Annual report.	Income Tax Department	Assessing Officer, CIT (Appeals) & ITAT for different years	The Company expects to get relief from the relevant Appellate Authority and does not anticipate any material financial implications.	140.98
2	Appeals filed by Income Tax Department against favourable orders passed by Income Tax Appellate Tribunal, Delhi allowing deduction under Chapter VI-A of the Income Tax Act from FY2000 to FY2011.  These are already disclosed in contingent liability schedule of Annual report.	Income Tax Department	Hon'ble Allahabad High Court for different years	The Company expects the Hon'ble High Court to dismiss the appeals filed by the Income Tax Department and does not anticipate any material financial implications.	22.86

**A Jubilant Bhartia Company**

OUR VALUES



**Jubilant Ingrevia Limited**

1-A, Sector 16-A,  
Noida-201 301, UP, India  
Tel: +91 120 4361000  
Fax: +91 120 4234895-96  
[www.jubilantingrevia.com](http://www.jubilantingrevia.com)

Regd Office:  
Bhartiagram, Gajraula  
Distt. Amroha - 244 223  
Uttar Pradesh, India  
CIN : L24299UP2019PLC122657

Indirect Tax					
S. No	Brief details of litigation	Name of the opposing party	Court/tribunal/agency where litigation is filed	Expected financial implications, if any, due to compensation, penalty etc.	Quantum of claims (In Rs. Crores)
1	<b>Customs:</b> Directorate of Revenue Intelligence, Bangalore issued Show Cause Notice for Demand of differential Custom Duty on import of Denatured Ethyl Alcohol, on which concessional duty benefit was availed. Detailed objections have been filed justifying the eligibility of Concessional duty benefit. The Company has a strong case to defend. This case is included in the Contingent liability schedule of annual report	Commissioner of Customs (Pune)	Commissioner of Customs (Pune)	The Company expects to get a favourable order from the concerned Authority/court/tribunal/ and does not anticipate any material financial implications on the operation of the Company.	15.33
2	<b>Central Excise:</b> Demand of 5%/8% amount on sale of excise exempted fertiliser as cenvat credit was availed on certain input services. However, company has made the requisite reversal of ineligible cenvat credit as per cenvat credit rules. Tribunal has held the case in favour of the company. The company has a strong case to defend. This case is included in the Contingent liability schedule of annual report	Commissioner Central Excise, Meerut	Allahabad High Court		28.11
3	<b>State excise:</b> Case pertains to refund FL 39 license fee which was held as not payable by Supreme court. Out of the total fee of Rs.15.21 crore paid by us, for the period 1981-82 to 2003-04, Rs.8.41 crore was paid by cash and in respect of the balance amount of Rs. 6.80 crore Bank Guarantee was submitted. Refund payable subject to incidence of duty not being passed on to customer. Company has submitted all documentary evidences in support of its case to prove that duty incidence has not been passed on. The company has a very strong case to defend. This case is included in the contingent liability schedule of Annual report	Commissioner of State Excise, Uttar Pradesh	The Principal State Secretary, State Excise, Government of Uttar Pradesh, Lucknow (Revision Authority)	The Company expects to get a favourable order from the concerned authority/court/tribunal/and does not anticipate any material financial implications on the operation of the Company.	15.21
4	<b>State Excise</b> Demand of Transport fee on rectified spirit & molasses on captive consumption. The order passed by the High court of Bombay is in the favour of the Company and had held that no fee is payable. Govt. of Maharashtra filed an SLP before the Supreme Court. The company has a very strong case to defend. This case is included in the contingent liability schedule of Annual report	State of Maharashtra	Supreme Court of India		23.42
	<b>Total</b>				<b>82.06</b>

**A Jubilant Bhartia Company**

OUR VALUES



**Jubilant Ingrevia Limited**

1-A, Sector 16-A,  
Noida-201 301, UP, India  
Tel: +91 120 4361000  
Fax: +91 120 4234895-96  
www.jubilantingrevia.com

Regd Office:  
Bhartiagram, Gajraula  
Distt. Amroha - 244 223  
Uttar Pradesh, India  
CIN : L24299UP2019PLC122657



**Details of ongoing litigation of Jubilant Ingrevia Limited and its subsidiary Jubilant Life Sciences (USA) Inc. (JLL USA)**

Sr. No.	Brief Details of Litigation	Name of the opposing Party	Court/tribunal/agency where litigation is filed	Expected financial implications, if any, due to compensation, penalty, etc.	Quantum of claims (in Rs. Crores)
1	In Aug'2020 JLL USA sold material to customer, Tedia Company Inc. ("Tedia"), which took ownership/ title of the goods at US Port and arranged onwards transportation by trailer to its facility. On route an accident took place in Ohio State, USA where trailer driver, John Kanhal died. Driver's wife, Simon Charles filed her claim in Butler County Court (Ohio) USA for compensation of \$1,950,000 against Tedia, JLL USA and the Company (earlier JLL). JLL USA and the Company have submitted in Court its defences for have no liability. Case is pending.	SIMONE CHARLES	Butler County Court of Common Pleas, State of Ohio, USA	NIL	INR 16.20 crore

**A Jubilant Bhartia Company**

OUR VALUES



**Jubilant Ingrevia Limited**

1-A, Sector 16-A,  
Noida-201 301, UP, India  
Tel: +91 120 4361000  
Fax: +91 120 4234895-96  
[www.jubilantingrevia.com](http://www.jubilantingrevia.com)

Regd Office:  
Bhartiagram, Gajraula  
Distt. Amroha - 244 223  
Uttar Pradesh, India  
CIN : L24299UP2019PLC122657