



REF : GAEL\STOCK37\2025\29

Date: 16<sup>th</sup> July, 2025

**BY E-FILING**

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

**The National Stock Exchange of India Limited**

Exchange Plaza, Plot No. C/1,  
G Block, Bandra Kurla Complex,  
Bandra (E), Mumbai - 400 051

**Scrip Code: 524226**

**Symbol: GAEL**

Dear Sir / Madam,

**Sub: Disclosure under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

**Ref: Disclosure of the Company dated 30<sup>th</sup> November, 2024.**

With reference to the above cited subject and our earlier disclosure dated 30<sup>th</sup> November, 2024 under regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We hereby submit that the Company is in receipt of an Order passed by the Commissioner (Appeals) Central Tax – Indore.

Further additional information pursuant to Regulation 30 of the Listing Regulations read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 and SEBI Circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated 25<sup>th</sup> February 2025, is enclosed herewith as **Annexure – A**.

We further state and declare that the information and details mentioned in Annexure - A, are in compliance with the Regulation 30(13) of SEBI Listing Regulations, is true, correct and complete to the best of our knowledge and belief.

This intimation is also being uploaded on the Company's official website at [www.ambujagroup.com](http://www.ambujagroup.com).

You are requested to take the same on your records.

Thanking you.

Yours faithfully,

**FOR, GUJARAT AMBUJA EXPORTS LIMITED**

**KALPESH DAVE**  
**COMPANY SECRETARY**  
**(ACS-32878)**

Encl.: As above



**Annexure - A**

**Disclosure by Gujarat Ambuja Exports Limited (“GAEL”), regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

*[Regulation 30(13) - Disclosure of communication from regulatory, statutory, enforcement or judicial authority]*

Sr. No.	Particulars	Details
1	Name of the listed company	Gujarat Ambuja Exports Limited (“GAEL”)
2	Type of communication received	Order in-Appeal No: IND-CGST-000-APP-66 to 73-2025-26 dated 7 <sup>th</sup> July, 2025 received via email on 15 <sup>th</sup> July, 2025
3	Date of receipt of communication	15 <sup>th</sup> July, 2025
4	Authority from whom communication received	The Commissioner (Appeal), Central Tax-Indore.
5	Brief summary of the material contents of the communication received, including reasons for receipt of the communication	Order in Appeal passed under Section 107 of Central Goods and Service Tax Act (“CGST Act, 2017”) for upholding a Tax Demand of Rs. 81,68,422/- and a penalty of Rs. 81,68,422/- plus applicable interest under section 50(3) of CGST Act, 2017.
6	Period for which communication would be applicable, if stated	Financial Year 2021-22
7	Expected financial implications on the listed company, if any	There is no material impact on the financial operations of the company.
8	Details of any aberrations / non-compliances identified by the authority in the communication	Same as point 5.
9	Details of any penalty or restriction or sanction imposed pursuant to the communication	N.A.
10	Action(s) taken by listed company with respect to the communication	Based on assessment of facts and prevailing law, GAEL is of the view that the Order is, arbitrary, unjustified and unsustainable in law.  The Company is in the process of preparing the reply along with the necessary documentary proof and appeal will be filed with before the Appellate Authority within the permissible timeline.
11	Any other relevant information	N.A.