



November 20, 2025

To,

BSE Limited Corporate Relationship Department, PJ Towers, 25th Floor, Dalal Street, Mumbai- 400 001	National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G-Block Bandra Kurla Complex, Bandra (East), Mumbai- 400 051.
BSE Scrip Code No. 543687	NSE Symbol: -DHARMAJ

Dear Sir/Ma'am,

Sub: Intimation regarding the Order received from Office of Commissioner Central GST & Central Excise, Ahmedabad

Ref: Information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

In respect of the captioned matter, we have received the said order today **November 20,2025**, we the undersigned, state and declare that the information and details provided in **Form A**, in compliance with Regulation 30(13) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, is true, correct and complete to the best of our knowledge and belief.

Thanking you,

For Dharmaj Crop Guard Limited,

Malvika Kapasi
Company Secretary & Compliance Officer
ACS52602
Date: - 20-11-2025
Place: -Ahmedabad

FORM A

Disclosure by Dharmaj Crop Guard Limited regarding receipt of communication from 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
1. Name of the listed company	Dharmaj Crop Guard Limited
2. Type of communication received	Order
3. Date of receipt of communication	November 20,2025
4. Authority from whom communication received	Office of Commissioner Central GST & Central Excise, Ahmedabad
5. Brief summary of the material contents of the communication received, including reasons for receipt of the communication	The communication alleges wrongful availment of ITC on the solar plant system on account of purported wilful misstatement and proposes recovery of ITC amounting to Rs. 15,86,956/- (CGST Rs. 7,93,478/- and SGST Rs. 7,93,478/-) along with Interest and penalty under Section 74(1) of the CGST Act, 2017, read with corresponding provisions of the GGST Act and Section 20 of the IGST Act. It further alleges short payment of tax due to alleged misclassification of certain goods and proposes imposition of penalty equivalent to the alleged tax short-paid, amounting to Rs. 2,09,05,088/-, along with recovery of the said amount under Section 74(9) of the CGST Act, 2017, read with the corresponding provisions of the GGST Act and Section 20 of the IGST Act, 2017.
6. Period for which communication would be applicable, if stated	Goods & Service Tax Audit of the Taxpayer, covering the period of April 2018 to March 2024 (FY 2018-19 to FY 2023-24).
7. Expected financial implications on the listed company, if any	There is no major financial implication on the Company.
8. Details of any aberrations/non-compliances identified by the authority in the communication	Wrong availment of ineligible ITC on the purchase of Rooftop Solar System during the audit period and wrong classification of certain product under an incorrect HSN code instead of the HSN code alleged by the department.



9. Details of any penalty or restriction or sanction imposed pursuant to the communication	A total penalty of Rs. 2,24,92,044/- has been imposed pursuant to the communication.
10. Action(s) taken by listed company with respect to the communication	The Company has taken note of the order and is in the process of filing an appeal in Form GST APL-01 before the Commissioner (Appeals), Central GST, Ahmedabad, within the prescribed period of ninety days from the date of communication of the order.
11. Any other relevant information	The Company respectfully submits that they do not agree with the findings and conclusions of the impugned order and reiterates that all the actions which were taken by the Company were bona fide and in accordance with the provisions of the GST law; the issues involved are purely interpretational regarding eligibility of ITC on the solar rooftop system and classification of the products the invocation of Section 74 is strongly disputed accordingly, the Company intends to file an appeal against the order before the appropriate appellate authority within the prescribed time and reserves all legal rights and remedies available under the law.