ऑयल इंडिया
OIL INDIA

ऑयल इंडिया लिमिटेड
Oil India Limited
भारत सरकार के अधीन
एक महारत्न सीपीएसई
A Maharatna CPSE under
Government of India

निगमित कार्यालय /Corporate Office
ऑयल हाउस/OIL House,
प्लॉट नं. / Plot No.19, सेक्टर/Sector -16A,
नोएडा/ Noida-201301(उ.प्र.) (U.P.)
फोन/Phone: +91-120-2419000
ई-मेल/E-mail: oilindia@oilindia.in

Ref. No. OIL/SEC/32-33/NSE-BSE
Dated: 05.08.2026

National Stock Exchange of India Limited Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 **Symbol**: OIL	**BSE Limited** Department of Corporate Service Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001 **Security Code**: 533106

Sub: **Updates on Tax Litigations - Disclosure Regulation 30 SEBI (LODR) Regulations 2015**

Sir / Madam,

We write further to our disclosure dated 14th August 2023 & subsequent updates through quarterly Integrated Filings (Governance), recent being filed on 27th July 2026 for the quarter ended 30th June 2026, on the subject and submit herewith the updates [annexed] for your information & records please.

Thanking you,

Yours faithfully,
For Oil India Limited

Ajaya Kumar Sahoo
Digitally signed by Ajaya Kumar Sahoo
Date: 2026.08.05 19:56:40 +05'30'

A.K. Sahoo
Company Secretary &
Compliance Officer

Encl: As above

पंजीकृत कार्यालय दुलियाजान ,डिब्रूगढ़,असम, /Regd. Office Duliajan, Pin - 786602, Dibrugarh, Assam, Tel.: +913742804510, +913742800427
Web: www.oil-india.com | CIN - L11101AS1959GOI001148

DISCLOSURE OF UPDATES TO ONGOING TAX LITIGATIONS OR DISPUTES

S. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Subject Matter	Updates
1	Union of India & Others	03-02-2024 (T.P.(C) No. 000300 - 000304 / 2024) before Hon'ble Supreme Court of India.	Goods and Services Tax (GST) was implemented w.e.f. 01st July 2017 and as per the FAQs on Government Services issued by CBIC, GST is payable on Royalty paid for assignment of right to use natural resources. However, Company contends that GST is not payable on Royalty paid under the Oil Fields (Regulation & Development) Act, 1948. The Company has accordingly filed a writ petition in Hon'ble Gauhati High Court challenging such a levy. Further, the Hon'ble Gauhati High Court, vide its interim order dated 2nd November 2021 has granted stay on the GST on royalty payments made by the Company in the State of Assam until further orders.	The cases pending before Hon'ble Gauhati High Court along with cases pending before Hon'ble Rajasthan High Court on subject matter, were transferred from respective High Courts to Hon'ble Supreme Court and were admitted on 03-02-2024 (T.P.(C) No. 000300 - 000304 / 2024). These cases are pending before Hon'ble Supreme Court for hearing. The matter was last listed on 29.07.2026. As per the order dated 29.07.2026, in Transfer Petition (C) Nos. 300-304/2024, counsel for Oil India Limited (OIL) stated that OIL would deposit GST as per law within six weeks. This shall be subject to the final outcome of the proceedings. These petitions were directed to be tagged with C.A. No. 10560/2025 (Udaipur Chamber of Commerce and Industry vs. Union of India).

S. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Subject Matter	Updates
2	State of Assam	06-06-2020 T.C.(C) No. 232 - / 2020 before Hon'ble Supreme Court of India.	State of Assam amended the Assam Taxation (on Specified Lands) Act, 1990 ("the Principal Act") vide the Assam Taxation (on Specified Lands) (Amendment) Act, 2004. As per the said Amendment Act, an oil producer is required to pay, in the case of Crude Oil, Rs. 200/- per metric tonne and in the case of Natural Gas, Rs. 100/- per thousand cubic meters of annual productivity of the land. Accordingly, the Government of Assam has raised a demand of approx. Rs. 2484.81 crores for the years 2005-2024 under the impugned Amendment Act, which has been challenged by OIL as it is ultra vires of the Constitution of India.	The case was pending before Hon'ble Supreme Court for hearing. The matter was last listed on 29.07.2026. As per the order dated 29.07.2026, the State of Assam informed the Court that the State wishes to withdraw the specific land tax imposed on mineral oil and will move an appropriate bill in the State Legislature for this purpose. Based on the statement made by the State of Assam, the Hon'ble Supreme Court disposed of Transferred Case (C) No. 232 of 2020 as well as Writ Appeal No. 599/2005 pending before the Gauhati High Court. All pending interlocutory applications were also disposed of.