



ASIAN TEA & EXPORTS LTD.

CIN No. L24219WB1987PLC041876

Sikkim Commerce House, 4/1, Middleton Street, Kolkata – 700 071

Tel: +91 33 2287 9732 / 7334, 4006 3601 (15 Lines)

Email: info@asianteaexports.com, Website: www.asianteaexports.com

Date: 17-07-2026

To,

**Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai- 400001
Script Code: 519532**

**Calcutta Stock Exchange Association
Limited
7, Lyons Range
Kolkata – 700001
Script Code: 011053**

Sub: Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 w.r.t. the issue of the Report on Closure of Investigation Process upon Inspection under West Bengal Goods and Service Tax Act, 2017

Dear Sir/ Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with Para A of Part A of Schedule III of the said Regulation, we hereby inform you that Deputy Commissioner of State Tax, Bureau of Investigation (South Bengal), H.Q., Government of West Bengal has issued the Report on Closure of Investigation Process upon inspection initiated u/s 67(1) of West Bengal Goods and Service Tax Act, 2017 read with rule 139(1) of West Bengal Goods and Service Tax Rules, 2017 on 21-11-2025 at the registered office/place of business of the Company.

We have already intimated the Stock Exchanges regarding the aforesaid inspection on 22-11-2025 vide BSE Acknowledgement No- 11459494 & CSE Acknowledgement No- 1761763803613.

Additional details required pursuant to sub-para 20 of Para A of Part A of Schedule III of Listing Regulations, are enclosed herewith as Annexure A.

Kindly take the same on record and acknowledge the receipt.

Thanking You,

Yours faithfully,

For, **Asian Tea & Exports Limited**

**Hariram Garg
Managing Director
DIN: 00216053**



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Annexure A

Details as specified in sub-para 20 of Para A of Part A of Schedule III of Listing Regulations

Sl. No.	Events/Information	Details of Events that need to be provided										
1	Name of the Authority	Deputy Commissioner of State Tax, Bureau of Investigation (South Bengal), H.Q., Government of West Bengal										
2	Nature and details of the action(s) taken, initiated or order(s) passed	Report on Closure of Investigation Process upon inspection-initiated u/s 67(1) of West Bengal Goods and Service Tax Act, 2017 read with rule 139(1) of West Bengal Goods and Service Tax Rules, 2017 on 21-11-2025 at the registered office/place of business of the Company.										
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Date of Receipt of the Report on 17-07-2026 as per DIN No WBGST/1050/300626/0052Nq dated 30-06-2026										
4	Details of the violation(s)/contravention committed or alleged to be committed	During the inspection, the RTP failed to provide the details of exempt supply for FY 2022-23, 2023-24, 2024-25 and 2025-26 (up to Oct'25). The notice for personal hearing was issued and Mr. Sumit Nishania and Mr. Subham Sarda, authorized representatives (referred hereunder as Ld A/R), appeared for personal hearing and submission of documents on 13-01-2026, 05-02-2026, 07-02-2026 and 26-02-2026. In GSTR 9 and GSTR 3B, the RTP declared exempt supply as follows: <table><tr><th>Period</th><th>Exempt Supply</th></tr><tr><td>2022-23</td><td>26,47,89,677/-</td></tr><tr><td>2023-24</td><td>32,56,04,370/-</td></tr><tr><td>2024-25</td><td>49,32,86,811/-</td></tr><tr><td>Apr'25 – Oct'25</td><td>23,43,03,381</td></tr></table> Ld. A/R informed that the RTP has supplied tea (HSN 0902) by charging tax at the rate of 5% and it constituted taxable supply. Besides, the RTP supplied pulses which are exempted from tax. The RTP procured pulses domestically or as import of goods.	Period	Exempt Supply	2022-23	26,47,89,677/-	2023-24	32,56,04,370/-	2024-25	49,32,86,811/-	Apr'25 – Oct'25	23,43,03,381
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		Later, he sold it as if it is ex-factory sale. The purchaser is responsible for the movement of goods. In support of his claim, the Ld A/R submitted the copies of Bill of Supply, weighing slip and purchase documents. As per the statement of exempted supply, he issued 100 bill of supply in FY 2022-23, 79 Bill of Supply in FY 2023-24 and 183 bill of supply in FY 2024-25. All documents have been checked by the STO/BI(SB), H.Q., and sample checked by the undersigned. Such goods were purchased as well as sold in bulk volume. The amount as reflected in return also matched with Annual Financial Statement. So, the issue of exempted supply has been reconciled. As only point raised in the inspection report have been reconciled during the course of hearing, there is no tax liability on this part. The report for closure of investigation process is submitted.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	There is no material impact on the financial, operations and/ or other activities of the Company upon issue of the aforementioned Report.