JSW Cement Limited

JSW Centre
Opp. MMRDA Ground,
Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051.
Tel : +91-22-4286 1000 Fax : 26502001
Website : www.jswcement.in
CIN :– L26957MH2006PLC160839

Date:21.08.2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400 001,
Maharashtra, India
Scrip Code: **544480**

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051
Maharashtra, India
Symbol: **JSWCEMENT**

Sub.: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Dear Sir/Madam,

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended, please find attached disclosure regarding the Show Cause Notice issued by the Office of the Additional Commissioner, Central Tax (Audit), Guntur on 20th August, 2026. Relevant details pursuant to Regulation 30 of the Listing Regulations read with SEBI Circulars are annexed herewith as Annexure A.

The Company is in process of filing a reply in the said matter.

The aforesaid information is also being uploaded on the website of the Company at https://www.jswcement.in/.

You are requested to kindly take the above on record.

Thanking you

Yours sincerely,
For JSW Cement Limited

Sneha Bindra
Digitally signed by Sneha Bindra
Date: 2026.08.21 13:16:42 +05'30'

Sneha Bindra
Company Secretary and Compliance Officer

JSW Cement Limited

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ANNEXURE-A

Details as per the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Sr . No.	Particulars	details pertaining to the show cause notice
1.	brief details of litigation viz. name(s) of the opposing party, court/ tribunal/agency where litigation is filed, brief details of dispute/litigation	The matter pertains to a Show Cause Notice received from the Office of the Additional Commissioner, Central Tax (Audit), Guntur received on 20th August, 2026 issued under Section 74 of the CGST Act 2017 read with the corresponding provisions of APGST Act 2017, for the period FY 2020-21 to 2022-23, in relation to following allegations: 1. Irregular reduction of post-sale discount amount from taxable value without fulfilling the conditions prescribed under section 15 of CGST Act, 2017, reduction of tax liability in respect of credit note in contravention of section 34 of CGST Act, 2017. 2. Short payment of GST on account of incorrect classification, wrong adoption of tax rate. 3. Failure to furnish proof of supply for authorized operations in respect of supplies made to SEZ units. 4. Wrong/Excess availment of Input Tax Credit (ITC) due to (i) invoices not reflecting in GSTR-2A/2B, (ii) non-filing of GSTR-3B by suppliers,(iii) excess distribution of credit by Input-Service Distributor (ISD),(iv) Input Tax Credit (ITC) under CGST and APGST instead of IGST Credit or vice-versa, (v) ITC Blocked under Section 17(5) of CGST Act, 2017,(vi) ITC availed beyond the allowed time limit under Section 16 of CGST Act, 2017, and (vii) Bills of entry pertaining to different GSTIN. 5. Non-payment of tax under reverse charge on inward supplies liable to reverse charge mechanism as reflected in GSTR-2A. 6. Non-payment of interest on net cash liability for delay in filing monthly return, irregularly availed and utilized Input Tax Credit.
2.	expected financial implications, if any, due to compensation, penalty etc.	The Show-Cause Notice proposes demand of GST aggregating to Rs.81,03,42,387/- {IGST: Rs. 48,26,82,179/-, CGST: Rs.16,38,30,104/- & APGST: Rs. 16,38,30,104/-} and applicable interest and equivalent penalty towards alleged contravention of the provisions of Section 9, Section 15, Section 16, Section 17, Section 20, Section 34 of the CGST Act’2017, Section 16 of IGST Act’

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		2017 and Rules. The financial impact of the show cause notice is to the extent of the Demand, Penalty and Interest proposed, but there is no material impact on the Company. The Company is in process of filing a reply in the said matter.
3.	quantum of claims, if any;	Total GST Demand of Rs. 81,03,42,387/- and applicable interest and equivalent penalty.