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:19.08.2026**

**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 cum Demand Notice issued by the Joint Commissioner, Central Tax (Audit), Kolkata on 18th 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: 2026.08.19 15:21:06 +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 Demand-cum-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 cum Demand Notice received from the Office of the Joint Commissioner, Central Tax (Audit), Kolkata on 18th August, 2026 issued under Section 74 of the CGST Act 2017 read with the corresponding provisions of WBGST Act 2017, in relation to alleged:<br><br>1. Availment of blocked/Ineligible Input Tax credit (ITC) for the period FY 2020-21 to 2023-24.<br><br>2. Excess Availment of Input Tax Credit (ITC) for the period FY 2020-21 based on Form GSTR-9.<br><br>3. Excess Availment of Input Tax Credit (ITC) arising from mismatch between Form GSTR-3B and Form GSTR-2A for the period FY 2020-21.<br><br>4. Short payment of GST on finished good consumed for the period FY 2020-21 to 2023-24.<br><br>5. Excess Availment of Input Tax Credit (ITC) vis-à-vis Tax Paid under the Reverse Charge Mechanism (RCM) for the period FY 2020-21 to 2022-23.<br><br>6. Short Payment of GST under the Reverse Charge Mechanism (RCM) based on disclosures made in Form GSTR-9 for the period FY 2020-21 and 2023-24.<br><br>7. Short Payment of GST on Account of Turnover Differences between Books of Account and GST Returns for the period FY 2020-21. |
| **2.** | expected financial implications, if any, due to compensation, penalty etc. | The Show-Cause Notice proposes demand of GST aggregating to Rs.10,26,58,291/- {IGST: Rs. 3,89,43,279/-, CGST: Rs.3,18,57,509/- & SGST: Rs. 3,18,57,503/-} along with applicable interest and equivalent penalty towards alleged contravention of the provisions of Section 9, Section 16, Section 17 of the CGST Act 2017, and Rules.<br><br>The financial impact of the show cause cum demand 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. 10,26,58,291/- and applicable interest and equivalent penalty. |