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:26.08.2026

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 Joint Commissioner, Haldia CGST & CX Commissionerate on 25th 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: 2026.08.26 19:33:31 +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 Show Cause Notice received from Joint Commissioner, Haldia CGST & CX Commissionerate on 25th August, 2026 issued under Section 74 of the CGST Act 2017 , alleges that JSW Cement Limited wrongly availed excess ITC of Rs. 13,90,55,461/- during FY 2020-21, based on discrepancies identified through DGARM analysis and reconciliation of GSTR-3B, GSTR-9 and GSTR-2A data. The Department contends that the excess credit is unsupported by supplier-reported records and statutory documentation, thereby violating Section 16(2), Rule 36(4), Sections 39, 41 and 155 of the CGST Act. The taxpayer's defence that the difference arose due to import IGST being reported under the wrong column in GSTR-3B has been rejected for lack of invoice-wise correlation and due to errors in the reconciliation submitted. Consequently, recovery of Rs.13,90,55,461/- along with interest and penalty has been proposed under Section 74, alleging suppression of facts and willful misstatement.
2.	expected financial implications, if any, due to compensation, penalty etc.	The Show Cause Notice proposes demand of GST aggregating to Rs. 13,90,55,461/- { IGST: Rs. 11,21,33,691/- CGST: Rs. 1,34,60,888/- & SGST: Rs. 1,34,60,882/- } and applicable interest and equivalent penalty towards alleged contravention of the provisions of Section 16(2), Rule 36(4), Sections 39, 41 and 155 of the CGST Act of the CGST Act'2017. 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. 13,90,55,461/- and applicable interest and equivalent penalty.