



॥ श्री गणेशाय नमः ॥

CIN : L17299WB2005PLC105711

SHREE BALAJI (MALA) TEXTILES LIMITED

(Formerly Known as SHREE BALAJI (MALA) TEXTILES PVT. LTD.)

MANUFACTURER OF COTTON SAREES

65, SIR HARIRAM GOENKA STREET, GR. FLOOR, BLOCK-A, BANGUR ARCADE, KOLKATA- 7 (W.B.)
98300 45198 info@malasaree.com www.malasaree.com

Date: 09th October, 2026

To,
The Manager
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai-400001
(BSE Scrip Code- 544835)

Subject: Intimation regarding receipt of Order from the GST Department

Ref: Our earlier intimation dated 17th September, 2026 regarding GST Search

Dear Sir/Madam,

With reference to the above-mentioned subject, we wish to inform you that the Company had earlier intimated BSE Limited on 17th September, 2026, regarding the search conducted by Sr. Joint Commissioner, Directorate of Revenue Intelligence and Enforcement, West Bengal (in short "DRI&E, WB").

In continuation of the aforesaid intimation, we hereby inform you that the Company has now received an Order from the GST Department. A copy of the said Order is enclosed herewith for your kind information and records.

You are requested to take the above information on record.

Thanking you,

Yours faithfully,

For Shree Balaji (Mala) Textiles Limited

Naina

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by Naina Saha
Date: 2026.10.09
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Naina Saha

Company Secretary & Compliance Officer

Membership No-A65981

Encl: As above



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Government of West Bengal

DIRECTORATE OF REVENUE INTELLIGENCE & ENFORCEMENT

JALSAMPAD BHAWAN(ANNEX BUILDING), BLOCK-DF, SECTOR-I, SALT LAKE, KOLKATA-700091

DIN - WBGST/1060/081026/002BVI

SUBJECT: Final report in respect of SHREE BALAJI(MALA) TEXTILES LIMITED, 19AAJCS5728B1Z9 vide ENFORCEMENT CASE id: AD190926009990L for 2023-24, 2024-25 & 2025-26 .

1. An on-spot enquiry has been conducted at Bangur Archade, 65, Sir Hariram Goenka St, Kolkata-07 on 16.09.2026 against the RTP- SHREE BALAJI(MALA) TEXTILES LIMITED, 19AAJCS5728B1Z9 . A report was drawn containing observation & copy of the same was handed over to the RTP under proper acknowledgement

2. The RTP has sent authorised representative with relevant books of accounts. He has been given several opportunities of being heard

3. The RTP has been engaged in manufacturing & trading of sarees being taxable @5%

Details of Goods / Commodities supplied by the Business

S No	HSN Code	Description of Goods
1	520851	PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M2
2	520821	PLAIN WEAVE, WEIGHING NOT MORE THAN 100G/M2
3	520811	PLAIN WEAVE, WEIGHING NOT MORE THAN 100 G/M
4	520859	OTHER FABRICS

4. The RTP has been procuring fabrics mainly from outside WEST BENGAL. Thereafter, fabrics are sent to different job workers against delivery challans directly from suppliers of fabrics under 'Bill to Ship to' model. After, dyeing, polishing and cutting, sarees are being sent to the RTP.

5. The RTP has been storing goods in different ware houses of transporters in pursuance to Circular No. 61/35/2018-GST, 04.09.2018 declaring those places as additional place of business.

6. OBSERVATION:

A. MISMATCH IN STOCK ON THE DATE OF ENQUIRY(15.09.2026)

STOCK COMPUTED ON 15.09.2026 ON THE BASIS OF FINAL A/C	STOCK AS PER REGULAR BOOKS OF A/C ON 15.09.2026
22,50,37,02,800	18,71,91,056.00

In compliance , the RTP has produced, final a/c for 2025-26, inward and outward supply register for the period 01.04.2026 to 15.09.2026.

- In the report , o/s as on 01.04.2026 was reported Rs 22,81,84,000.00 whereas on examination the same stood at Rs 28,81,84,000.00[note-2.13].
- Inward supply of goods pending for recording: Rs 5,05,66,515.91As per invoices].
- Stock lying with job-workers as per report Rs 75,36,925.00 but on examination , it appears that erroneously quantity in metres shown as value of goods. Actual value of goods lying with job worker is about Rs 18,84,23,125.00.

(i) OUTWARD SUPPLY RECONCILIATION

o/s-01.04.2026	28,81,84,000.00
Add Inward supply of goods(01.04.2026 to 15.09.2026)	75,51,93,780.00
Add: inward supply not considered earlier:	5,05,66,515.91
Less: closing stock on 15.09.2026	36,84,77,256.00
Add: Gross profit	9,28,73,712.00
OUTWARD SUPPLY(01.04.2026 to 15.09.2026)	81,83,40,751.91
OUTWARD SUPPLY(01.04.2026 to 15.09.2026) as per outward supply reg.	81,83,40,752.00

(ii) Stock reconciliation:

o/s-01.04.2026	28,81,84,000.00
Add Inward supply of goods(01.04.2026 to 15.09.2026)	75,51,93,780.00
Add: inward supply not considered earlier:	5,05,66,515.91
Less: outward supply	81,83,40,752.00
Add: Gross profit	9,28,73,712.00
Stock as on 15.09.2026	36,84,77,255.91

B. T.O.S mismatch:

FY	Taxable value of outward supply of taxpayer as per audited final accounts	Taxable value of outward supply of taxpayer as per GST return	Difference of taxable value on which relevant tax was not paid earlier
	A	B	(A-B)
2023-2024	₹ 1,97,55,39,662.00	₹ 1,95,55,75,647.00	₹ 1,99,64,015.00
2024-2025	₹ 1,93,43,56,000.00	₹ 1,93,20,01,665.00	₹ 23,54,335.00
2025-2026	₹ 2,12,39,90,000.00	₹ 2,12,14,92,372.00	₹ 24,97,628.00

C. COMPUTATION:

FY	Taxable value of outward supply of taxpayer as per audited final accounts	Taxable value of outward supply of taxpayer as per GST return	Difference of taxable value on which relevant tax was not paid earlier	Tax @5%	
	A	B	(A-B)	CGST	SGST
2023-2024	₹ 1,97,55,39,662.00	₹ 1,95,55,75,647.00	₹ 1,99,64,015.00	₹ 4,99,100.38	₹ 4,99,100.38
2024-2025	₹ 1,93,43,56,000.00	₹ 1,93,20,01,665.00	₹ 23,54,335.00	₹ 58,858.38	₹ 58,858.38
2025-2026	₹ 2,12,39,90,000.00	₹ 2,12,14,92,372.00	₹ 24,97,628.00	₹ 62,440.70	₹ 62,440.70

D. Issue of credit notes:

On examination of documents , it appears that the RTP has issued credit notes due to sales return, rate difference & trade discount within the scope of section 34 of the WBGST ACT 2017.

7. Payment schedule:

The RTP has paid the entire amount of tax with interest and penalty u/s-74(2023-24) & 74A(9) (2024-25 & 2025-26).

2023-24						ARN	DATE	REF NO
TAX		Interest		Penalty				
CGST	SGST	CGST	SGST	CGST	SGST			
4,99,101.00	4,99,101.00	75,578.00	75,578.00	₹ 74,866.00	₹ 74,866.00	AD1910260016568	06.10.2026	DC1910260012208/DI1910260006461
2024-25								
TAX		Interest		Penalty				
CGST	SGST	CGST	SGST	CGST	SGST			
58,859.00	58,859.00	7,650.00	7,650.00	₹ 8,829.00	₹ 8,829.00	AD191026001663D	06.10.2026	DC1910260012233
2025-26								
TAX		Interest		Penalty				
CGST	SGST	CGST	SGST	CGST	SGST			
62,441.00	62,441.00	3,788.00	3,788.00	₹ 9,367.00	₹ 9,367.00	AD1910260016683	06.10.2026	DC1910260012246

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SARKER

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DCST/DRI&E