

Integrated Governance

SPML INFRA LIMITED

General information about company

Scrip code	500402
NSE Symbol	SPMLINFRA
MSEI Symbol	NOTLISTED
ISIN	INE937A01023
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Reporting Quarter Type	Yearly
Date of Quarter Ending	31-03-2025
Type of company	Equity
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	true
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	true
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	false During the quarter and year ended 31st March, 2025, Company has not acquired any shares or voting rights in Unlisted Companies
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	true
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	true
Whether Annexure I (Part F) of the SEBI Circular dated December 31, 2024 related to Disclosure Of Loans / Guarantees / Comfort Letters / Securities Etc. is Applicable to the entity?	true
Risk management committee	false
Market Capitalisation as per immediate previous Financial Year	Top 2000 listed entities
Is SCORE ID Available ?	true
SCORE Registration ID	S00484
Reason For No SCORE ID	
Type of Submission	Original
Remarks (website dissemination)	

Annexure I

Annexure I to be submitted by listed entity on quarterly basis

I. Composition of Board of Directors

Disclosure of notes on composition of board of directors explanatory

Whether the listed entity has a Regular Chairperson

Whether Chairperson is related to MD or CEO

false

true

Disqualification of Directors under section 164 of the Companies Act, 2013

Sr no.	Title(Mr/Ms)	Name of the Director	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status	Whether special resolution passed? [Refer Reg. 17(1A) of Listing Regulations]	Date of passing special resolution	Initial Date of appointment	Date of Re-appointment	Date of cessation	Tenu direct mon
1	Mr	SUBHASH CHAND SETHI	00464390	Executive Director	Chairperson		false	01-06-1984	01-01-2025		Active	NA		01-06-1984	01-01-2025		
2	Mr	SUSHIL SETHI	00062927	Non-Executive - Non Independent Director	Not Applicable		false	27-08-1981	06-04-2021		Active	NA		27-08-1981	06-04-2021		
3	Mr	MANOJ KUMAR DIGGA	01090626	Executive Director	Not Applicable		false	30-05-2024	30-05-2024		Active	NA		30-05-2024	30-05-2024		
4	Mr	TIRUDAIMARUDHUR SRIVASTAN SIVASHANKAR	02720714	Non-Executive - Independent Director	Not Applicable		false	08-06-2021	08-06-2021		Active	NA		08-06-2021	08-06-2021		4
5	Mr	MAHENDRA PAL SINGH	10782709	Non-Executive - Independent Director	Not Applicable		false	21-09-2024	21-09-2024		Active	NA		21-09-2024	21-09-2024		6
6	Ms	ARUNDHUTI DHAR	03197285	Non-Executive - Independent Director	Not Applicable		false	13-02-2023	13-02-2023		Active	NA		13-02-2023	13-02-2023		23
7	Mrs	NEETA KARMAKAR	08730604	Non-Executive - Independent Director	Not Applicable		false	21-09-2024	21-09-2024		Active	NA		21-09-2024	21-09-2024		6
8	Mr	THARUVAI VENUGOPAL RANGASWAMI	01957380	Non-Executive - Nominee Director	Not Applicable		false	24-10-2024	24-10-2024		Active	NA		24-10-2024	24-10-2024		5

Annexure I

II. Composition of Committees

Disclosure of notes on composition of committees explanatory

Audit Committee Details

Whether the Audit Committee has a Regular Chairperson						true	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	10782709	MAHENDRA PAL SINGH	Non-Executive - Independent Director	Chairperson	24-10-2024		
2	02720714	TIRUDAIMARUDHUR SRIVASTAN SIVASHANKAR	Non-Executive - Independent Director	Member	14-02-2022		
3	03197285	ARUNDHUTI DHAR	Non-Executive - Independent Director	Member	13-02-2023		
4	08730604	NEETA KARMAKAR	Non-Executive - Independent Director	Member	24-10-2024		
5	00062927	SUSHIL SETHI	Non-Executive - Non Independent Director	Member	06-04-2021		

Nomination and remuneration committee

Whether the Nomination and remuneration committee has a Regular Chairperson						true	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	08730604	NEETA KARMAKAR	Non-Executive - Independent Director	Chairperson	24-10-2024		
2	02720714	TIRUDAIMARUDHUR SRIVASTAN SIVASHANKAR	Non-Executive - Independent Director	Member	07-07-2021		
3	10782709	MAHENDRA PAL SINGH	Non-Executive - Independent Director	Member	24-10-2024		
4	00062927	SUSHIL SETHI	Non-Executive - Non Independent Director	Member	24-10-2024		

Stakeholders Relationship Committee

Whether the Stakeholders Relationship Committee has a Regular Chairperson						true	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	02720714	TIRUDAIMARUDHUR SRIVASTAN SIVASHANKAR	Non-Executive - Independent Director	Chairperson	07-07-2021		
2	10782709	MAHENDRA PAL SINGH	Non-Executive - Independent Director	Member	24-10-2024		
3	00464390	SUBHASH CHAND SETHI	Executive Director	Member	28-05-2014		

Corporate Social Responsibility Committee

Whether the Corporate Social Responsibility Committee has a Regular Chairperson						true	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	03197285	ARUNDHUTI DHAR	Non-Executive - Independent Director	Chairperson	24-10-2024		
2	08730604	NEETA KARMAKAR	Non-Executive - Independent Director	Member	24-10-2024		
3	01090626	MANOJ KUMAR DIGGA	Executive Director	Member	24-10-2024		

Annexure I

III. Meeting of Board of Directors

Disclosure of notes on meeting of board of directors explanatory

Sr	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors present* (All directors including Independent Director)	No. of Independent Directors attending the meeting*
1	24-10-2024			true	7	7	4
2	11-11-2024			true	8	8	4
3	30-12-2024			true	8	7	4
4	13-02-2025	44		true	8	7	4
5	28-03-2025	42		true	8	8	4

Annexure I

IV. Meeting of Committees

Disclosure of notes on meeting of committees explanatory										
Sr	Name of Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Name of other committee	Reason for not providing date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors in the Committee as on date of the meeting	Number of Directors Present (All Directors including Independent Director)	No. of Independent Directors attending the meeting*	No. of members attending the meeting (other than Board of Directors)
1	Audit Committee	24-10-2024				true	3	3	2	2
2	Audit Committee	11-11-2024				true	5	5	4	2
3	Audit Committee	30-12-2024				true	5	5	4	2
4	Audit Committee	13-02-2025				true	5	5	4	2
5	Nomination and remuneration committee	30-12-2024				true	4	4	3	2
6	Nomination and remuneration committee	21-01-2025				true	4	4	3	2
7	Stakeholders Relationship Committee	28-03-2025				true	3	3	2	1
8	Corporate Social Responsibility Committee	31-03-2025				true	3	2	2	1

Annexure I

V. Affirmations

Sr	Subject	Compliance status (Yes/No)
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	true
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee	true
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	true
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c.Stakeholders relationship committee	true
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable the top 1000 listed entities)	NA
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	true
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	true
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	true
9	Any comments/observations/advice of Board of Directors may be mentioned here:	

Annexure I

Sr	Subject	Compliance status
1	Name of signatory	Swati Agarwal
2	Designation	Company Secretary and Compliance Officer

Details of Cyber security incidence

Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter	false
Other details of cyber security incidence or breaches or loss of data event	
Number of cyber security incidence or breaches or loss of data event occurred during the quarter	

Annexure II

Annexure II to be submitted by listed entity at the end of the financial year (for the whole of financial year)

I. Disclosure on website in terms of LODR Regulation

Sr	Item	Compliance status (Yes/No/NA)	If status is 'No' details of non-compliance may be given here.	Web address
1.1	Details of business	Yes		www.spml.co.in
1.2	Memorandum of Association and Articles of Association	Yes		www.spml.co.in
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes		www.spml.co.in
2	Terms and conditions of appointment of independent directors	Yes		www.spml.co.in
3	Composition of various committees of board of directors	Yes		www.spml.co.in
4	Code of conduct of board of directors and senior management personnel	Yes		www.spml.co.in
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes		www.spml.co.in
6	Criteria of making payments to non-executive directors	Yes		www.spml.co.in
7	Policy on dealing with related party transactions	Yes		www.spml.co.in
8	Policy for determining 'material' subsidiaries	Yes		www.spml.co.in
9	Details of familiarization programmes imparted to independent directors	Yes		www.spml.co.in
10	Email address for grievance redressal and other relevant details	Yes		www.spml.co.in
11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		www.spml.co.in
12	Financial results	Yes		www.spml.co.in
13	Shareholding pattern	Yes		www.spml.co.in
14	Details of agreements entered into with the media companies and/or their associates	NA		
15.1	(I) Schedule of analyst or institutional investor meet (II) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls prior to beginning of such events.	Yes		www.spml.co.in
15.2	Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means	Yes		www.spml.co.in
16	New name and the old name of the listed entity	NA		
17	Advertisements as per regulation 47 (1)	Yes		www.spml.co.in
18	Credit rating or revision in credit rating obtained	Yes		www.spml.co.in
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	Yes		www.spml.co.in
20	Secretarial Compliance Report	Yes		www.spml.co.in
21	Materiality Policy as per Regulation 30 (4)	Yes		www.spml.co.in
22	Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes		www.spml.co.in
23	Disclosures under regulation 30(8)	Yes		www.spml.co.in
24	Statements of deviation(s) or variations(s) as specified in regulation 32	NA		
25	Dividend Distribution policy as per Regulation 43A(1)	NA		
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes		www.spml.co.in
26.2	Employee Benefit scheme documents framed in terms of SEBI (SBEB) Regulations, 2021	Yes		www.spml.co.in
27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes		www.spml.co.in
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes		www.spml.co.in
29	Disclosure of notes on website in terms of Listing Regulations explanatory [Text Block]			

Annexure II

II. Annual Affirmations				
Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is 'No' details of non-compliance may be given here.
1	Independent director(s) have been appointed in terms of specified criteria of 'independence' and/or 'eligibility'	16(1)(b)	Yes	
2	Board composition	17(1), 17(1A) & 17(1C), 17(1D) & 17(1E)	Yes	
3	Meeting of Board of directors	17(2)	Yes	
4	Quorum of Board meeting	17(2A)	Yes	
5	Review of Compliance Reports	17(3)	Yes	
6	Plans for orderly succession for appointments	17(4)	Yes	
7	Code of Conduct	17(5)	Yes	
8	Fees/compensation	17(6)	Yes	
9	Minimum Information	17(7)	Yes	
10	Compliance Certificate	17(8)	Yes	
11	Risk Assessment & Management	17(9)	Yes	
12	Performance Evaluation of Independent Directors	17(10)	Yes	
13	Recommendation of Board	17(11)	Yes	
14	Maximum number of Directorships	17A	Yes	
15	Composition of Audit Committee	18(1)	Yes	
16	Meeting of Audit Committee	18(2)	Yes	
17	Role of Audit Committee and information to be reviewed by the audit committee	18(3)	Yes	
18	Composition of nomination & remuneration committee	19(1) & (2)	Yes	
19	Quorum of Nomination and Remuneration Committee meeting	19(2A)	Yes	
20	Meeting of Nomination and Remuneration Committee	19(3A)	Yes	
21	Role of Nomination and Remuneration Committee	19(4)	Yes	
22	Composition of Stakeholder Relationship Committee	20(1), 20(2) & 20(2A)	Yes	
23	Meeting of Stakeholders Relationship Committee	20(3A)	Yes	
24	Role of Stakeholders Relationship Committee	20(4)	Yes	
25	Composition and role of risk management committee	21(1),(2),(3),(4)	NA	
26	Meeting of Risk Management Committee	21(3A)	NA	
27	Quorum of Risk Management Committee meeting	21(3B)	NA	
28	Gap between the meetings of the Risk Management Committee	21(3C)	NA	
29	Vigil Mechanism	22	Yes	
30	Policy for related party Transaction	23(1), (1A), (5), (6), & (8)	Yes	
31	Prior or Omnibus approval of Audit Committee for all related party transactions	23(2), (3)	Yes	
32	Approval for material related party transactions	23(4)	Yes	
33	Disclosure of related party transactions on consolidated basis	23(9)	Yes	
34	Composition of Board of Directors of unlisted material Subsidiary	24(1)	NA	
35	Other Corporate Governance requirements with respect to subsidiary of listed entity	24(2),(3),(4),(5) & (6)	Yes	
36	Alternate Director to Independent Director	25(1)	Yes	
37	Maximum Tenure	25(2)	Yes	
38	Appointment, Re-appointment or removal of an Independent Director through special resolution or the alternate mechanism	25(2A)	Yes	
39	Meeting of independent directors	25(3) & (4)	Yes	
40	Familiarization of independent directors	25(7)	Yes	
41	Declaration from Independent Director	25(8) & (9)	Yes	
42	Directors and Officers insurance	25(10)	Yes	
43	Confirmation with respect to appointment of Independent Directors who resigned from the listed entity	25(11)	NA	
44	Memberships in Committees	26(1)	Yes	
45	Affirmation with compliance to code of conduct from members of Board of Directors and Senior management personnel	26(3)	Yes	
46	Policy with respect to Obligations of directors and senior management	26(2) & 26(5)	Yes	
47	Approval of the Board and shareholders for compensation or profit sharing in connection with dealings in the securities of the listed entity	26(6)	NA	
48	Vacancies in respect Key Managerial Personnel	26A(1) & 26A(2), 26A(3)	NA	
Any other information to be provided				

Annexure II

1	Name of signatory	Swati Agarwal
2	Designation	Company Secretary and Compliance Officer

Annexure II

III. Affirmations		
Sr	Particulars	Compliance status (Yes/No/NA)
1	The Listed Entity has approved Material Subsidiary Policy and the Corporate Governance requirements with respect to subsidiary of Listed Entity have been complied	NA
	Any other information to be provided	

Annexure II

1	Name of signatory	Swati Agarwal
2	Designation	Company Secretary and Compliance Officer

Signatory Details

Name of signatory	Swati Agarwal
Designation of person	Company Secretary and Compliance Officer
Place	Kolkata
Date	28-04-2025

Additional Half yearly Disclosure DISCLOSURE OF LOANS / GUARANTEES / COMFORT LETTERS / SECURITIES ETC. (applicable only for half-yearly filings)

Any Other Information for Disclosure of Loans / Guarantees / Comfort Letters / Securities Etc.			
I. Disclosure of Loans/ guarantees/comfort letters /securities etc.			
(A)Any loan or any other form of debt advanced by the listed entity directly or indirectly to			
Entity	Aggregate amount advanced during six months	Balance outstanding at the end of six months	
Promoter or any other entity controlled by them	0	55,33,15,521.30	
Promoter Group or any other entity controlled by them	0	0	
Directors (including relatives) or any other entity controlled by them	0	0	
KMPs or any other entity controlled by them	0	12,34,25,877.13	
(B) Any guarantee / comfort letter (by whatever name called) provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed By			
Entity	Type (guarantee, comfort letter etc.)	Aggregate amount of issuance during six months	Balance outstanding at the end of six months(taking into account any invocation)
Promoter or any other entity controlled by them	0	0	0
Promoter Group or any other entity controlled by them	0	0	0
Directors (including relatives) or any other entity controlled by them	0	0	0
KMPs or any other entity controlled by them	0	0	0
(C) Any security provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by			
Entity	Type of security (cash, shares etc.)	Aggregate value of security provided during six months	Balance outstanding at the end of six months
Promoter or any other entity controlled by them	0	0	0
Promoter Group or any other entity controlled by them	0	0	0
Directors (including relatives) or any other entity controlled by them	0	0	0
KMPs or any other entity controlled by them	0	0	0
(D) Additional Information			
II. Affirmations			
Affirmations	Compliance Status	Company Remarks	
All loans (or other form of debt), guarantees, comfort letters (by whatever name called) or securities in connection with any loan(s) (or other form of debt) given directly or indirectly by the listed entity to promoter(s), promoter group, director(s) (including their relatives), key managerial personnel (including their relatives) or any entity controlled by them are in the economic interest of the company.	true		
Name	Manoj Kumar Digga		
Designation	CFO		
Place	Kolkata		
Date	28-04-2025		

Investor Grievance Details

No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	0
No. of investor complaints disposed off during the Quarter	0
No. of investor complaints those remaining unresolved at the end of the Quarter	0

Disclosure of Imposition of Fine or Penalty The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:

Any Other Information for Disclosure of Imposition of Fine or Penalty					
Sr.No.	Name of the authority	Nature and details of the action(s) taken or order(s) passed	Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible
1	National Stock Exchange	Imposition of Fine amounting to Rs.42,480 (including GST) for delay in compliance under Regulation 19 and 20	21-11-2024	Non compliance under Regulation 19 and 20	There is no impact on financial, operation or other activities of the entity.
2	National Stock Exchange	Imposition of Fine amounting to Rs.1,08,560 (including GST) for delay in compliance under Regulation 19 and 20	17-03-2025	Non compliance under Regulation 19 and 20	There is no impact on financial, operation or other activities of the entity.
3	Bombay Stock Exchange	Imposition of Fine amounting to Rs.42,480 (including GST) for delay in compliance under Regulation 19 and 20	21-11-2024	Non compliance under Regulation 19 and 20	There is no impact on financial, operation or other activities of the entity.
4	Bombay Stock Exchange	Imposition of Fine amounting to Rs.1,08,560 (including GST) for delay in compliance under Regulation 19 and 20	17-03-2025	Non compliance under Regulation 19 and 20	There is no impact on financial, operation or other activities of the entity.

Disclosure of Updates to Ongoing Tax Litigations or Disputes The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:

Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes				
Sr.No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
1	West Bengal Commercial Taxes Appellate and Revisional Board, Kolkata	15-02-2011	Demand disputed	Hearing Pending
2	West Bengal Commercial Taxes Appellate and Revisional Board, Kolkata	13-02-2012	Demand disputed	Hearing Pending
3	West Bengal Commercial Taxes Appellate and Revisional Board, Kolkata	13-02-2012	Demand disputed	Hearing Pending
4	West Bengal Commercial Taxes Appellate and Revisional Board, Kolkata	03-01-2014	Demand disputed	Hearing Pending
5	West Bengal Commercial Taxes Appellate and Revisional Board, Kolkata	07-03-2014	Demand disputed	Hearing Pending
6	West Bengal Commercial Taxes Appellate and Revisional Board, Kolkata	07-03-2014	Demand disputed	Hearing Pending
7	West Bengal Commercial Taxes Appellate and Revisional Board, Kolkata	03-01-2014	Demand disputed	Hearing Pending
8	West Bengal Commercial Taxes Appellate and Revisional Board, Kolkata	24-01-2015	Demand disputed	Order due
9	JCCT Appeals, Patna	26-02-2015	Demand disputed	Appeal filed at JCCT
10	JCCT Appeals, Patna	10-04-2019	Demand disputed	Petition filled at Tribunal
11	JCCT Appeals, Patna	25-03-2016	Demand disputed	Appeal filed at JCCT
12	Additional Commissioner, Agra	25-03-2014	Demand disputed	Matter in appeal
13	JCCT (Appeals) Jamshedpur	10-11-2014	Demand disputed	Hearing Pending
14	JCCT (Appeals) Jamshedpur	13-03-2016	Demand disputed	Hearing Pending
15	JCCT (Appeals) Jamshedpur	13-03-2016	Demand disputed	Hearing Pending
16	Commissioner DVAT, Delhi	02-09-2014	Demand disputed	Demand disputed
17	Deputy Commissioner, Appeals-II Jaipur	30-03-2014	Appeal filed by Tax Department	Hearing Pending
18	Deputy Commissioner, Appeals-II Jaipur	30-03-2014	Appeal filed by Tax Department	Hearing Pending
19	JCCT Appeals, Patna	12-01-2019	Demand disputed	Appeal filed
20	Sr JCCT, Appeals, Commi Taxes, Kolkata	10-09-2020	Demand disputed	Hearing Pending
21	Appeal filed at JCCT - Patna	20-09-2020	Demand disputed	Appeal filed at JCCT
22	Commissioner Service Tax, Kolkata	31-03-2011	Case is being heard	Case is being heard