



QUARTERLY INTEGRATED FILING (GOVERNANCE)

A. Compliance Report on Corporate Governance to be submitted by listed entity on a quarterly basis

Name of Listed Entity: **DLF LIMITED**
 Quarter ending: **31st December 2024**

I. Composition of Board of Directors																			
Title (Mr./ Ms.)	Name of the Director	PAN ^s & DIN	Category (Chairperson /Executive/ Non-Executive/ Independent/ Nominee)	Date of Birth	Whether the director is disqualified?	Start date of disqualification	End date of disqualification	Details of disqualification	Current Status	Whether Special Resolution passed? (Refer Regulation 17(1A))	Date of passing Special Resolution	Initial Date of Appointment	Date of Re-appointment	Date of Cessation	Tenure* (in months)	Number of Directorship in listed entities including this listed entity (Refer Regulation 17A)	Number of Independent Directorship in listed entities including this listed entity (Refer proviso to Regulation 17A (1) & 17A(2))	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1))	Number of posts of Chairperson in Audit/ Stakeholder Committee(s) held in listed entities including this listed entity (Refer Regulation 26(1))
Mr.	Rajiv Singh	00003214	Chairman, Whole-time Director	08-05-1959	No	NA	NA	NA	Active	NA	-	16-11-1988	09-04-2024	-	-	1	Nil	Nil	Nil
Mr.	Ashok Kumar Tyagi	00254161	Managing Director ¹	17-08-1962	No	NA	NA	NA	Active	NA	-	01-12-2017	01-12-2022	-	-	1	Nil	3	Nil
Mr.	Devinder Singh	02569464	Managing Director	13-11-1963	No	NA	NA	NA	Active	NA	-	01-12-2017	01-12-2022	-	-	1	Nil	Nil	Nil
Ms.	Pia Singh	00067233	Non-Executive Director	26-12-1970	No	NA	NA	NA	Active	NA	-	18-02-2003	07-08-2024	-	-	2	1	1	Nil
Ms.	Savitri Devi Singh	01644076	Non-Executive Director	15-05-1985	No	NA	NA	NA	Active	NA	-	11-06-2021	04-08-2023	-	-	1	Nil	Nil	Nil



Ms.	Anushka Singh	03324893	Non-Executive Director	27-07-1987	No	NA	NA	NA	Active	NA	-	11-06-2021	07-08-2024	-	-	1	Nil	Nil	Nil
Mr.	Amarjit Singh Minocha	00010490	Independent Director	01-07-1941	No	NA	NA	NA	Active	Yes	20-05-2020	20-05-2015	20-05-2020	-	115.4	1	1	4	4
Mr.	Vivek Mehra	00101328	Independent Director	21-04-1955	No	NA	NA	NA	Active	NA	-	13-02-2018	13-02-2023	-	82.6	5	5	5	2
Ms.	Priya Paul	00051215	Independent Director	30-04-1966	No	NA	NA	NA	Active	NA	-	01-04-2019	01-04-2024	-	69	2	1	3	1
Dr.	Umesh Kumar Chaudhary	10263441	Independent Director	15-12-1949	No	NA	NA	NA	Active	Yes	28-09-2023	04-08-2023	04-08-2023	-	16.27	1	1	1	Nil
Lt. Gen. (Retd.)	Ajai Singh	10540436	Independent Director	03-04-1963	No	NA	NA	NA	Active	NA	-	01-04-2024	01-04-2024	-	9	1	1	2	Nil
Mr.	Mahender Singh	07850935	Independent Director	09-12-1958	No	NA	NA	NA	Active	NA	-	07-08-2024	07-08-2024	-	4.25	1	1	1	Nil

Whether Regular Chairperson appointed

Yes

Whether Chairperson is related to Managing Director or CEO

No

*PAN being confidential information, hence the same has not been disclosed.

1. With effect from 6 December 2024 Mr. Ashok Kumar Tyagi ceased to hold the position of Chief Financial Officer and continued his position as Managing Director of the Company.

II. Composition of Committees						
Name of Committee	Whether Regular Chairperson appointed	DIN	Name of Committee members	Category (Chairperson/Executive/Non-Executive/Independent /Nominee)	Date of Appointment	Date of Cessation
1.Audit Committee	Yes	00010490 00101328 10263441 07850935	Mr. Amarjit Singh Minocha Mr. Vivek Mehra Dr. Umesh Kumar Chaudhary Mr. Mahender Singh	Chairperson - Independent Independent Independent Independent	20-05-2015 07-03-2018 01-04-2024 29-08-2024	-
2. Nomination and Remuneration Committee	Yes	10540436 00010490 07850935	Lt. Gen. Ajai Singh (Retd.) Mr. Amarjit Singh Minocha Mr. Mahender Singh	Chairperson – Independent Independent Independent	01-04-2024 07-03-2018 29-08-2024	-
3. Risk Management Committee	Yes	00101328 00254161 02569464 00010490 10540436	Mr. Vivek Mehra Mr. Ashok Kumar Tyagi Mr. Devinder Singh Mr. Amarjit Singh Minocha Lt. Gen. Ajai Singh (Retd.)	Chairperson – Independent Executive Executive Independent Independent	11-06-2021 11-06-2021 07-03-2018 20-05-2015 01-04-2024	-
4. Stakeholders Relationship Committee	Yes	00010490 00254161 10540436	Mr. Amarjit Singh Minocha Mr. Ashok Kumar Tyagi Lt. Gen. Ajai Singh (Retd.)	Chairperson – Independent Executive Independent	11-06-2021 11-06-2021 01-04-2024	-

III. Meeting of Board of Directors						
Date(s) of Meeting (if any) in the previous quarter	Date(s) of Meeting (if any) in the relevant quarter	Maximum gap between any two consecutive meetings (in number of days)	Whether requirement of quorum met*	Total Number of Directors as on date of the meeting	Number of Directors present*	Number of Independent Directors present*
25-07-2024	-	-	Yes	12	12	6
07-08-2024	-	12	Yes	13	13	7
-	25-10-2024	78	Yes	12	10	5
-	03-12-2024	38	Yes	12	11	5

IV. Meeting of Committees							
Name of the Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive meetings (in number of days)	Whether requirement of Quorum met*	Total Number of Directors in the Committee as on date of the meeting	Number of Directors present*	Number of Independent Directors present*	Number of members attending the meeting (other than Board of Directors)
Audit Committee	25-07-2024	-	Yes	4	4	4	0
	17-10-2024	83	Yes	4	4	4	0
	25-10-2024	7	Yes	4	4	4	0
	14-11-2024	19	Yes	4	4	4	0
	03-12-2024	18	Yes	4	4	4	0
Nomination and Remuneration Committee	07-08-2024	-	Yes	3	3	3	0
	03-12-2024	117	Yes	3	3	3	0
Risk Management Committee#	26-08-2024	-	Yes	5	5	3	0
Stakeholders Relationship Committee	12-07-2024	-	Yes	3	3	2	0
	15-10-2024	94	Yes	3	3	2	0

*This information has to be mandatorily be given for current quarter meetings

**This information has to be mandatorily be given for audit committee and Risk Management Committee, for rest of the committees giving this information is optional.

During the quarter ended 31st December 2024, no meeting of Risk Management Committee was held.

V. Affirmations		
Sr. No.	Subject	Compliance status
1.	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	Yes
2.	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee	Yes
3.	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	Yes
4.	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee	Yes
5.	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities)	Yes
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.	Yes
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.	Yes
8.	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	Yes*

*The report submitted for the previous quarter ended 30th September 2024 had been placed before Board of Directors. No comments / observations / advice were received from the Board of Directors. This report will be placed before Board of Directors at its next meeting. Any comments / observations / advice of Board of Directors will be mentioned in the report of next quarter.

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	No
Number of cyber security incidence or breaches or loss of data event occurred during the quarter	NIL

R.P. Punjani
 Company Secretary
 Gurugram
 14-02-2025

Note:

- Pursuant to Regulation 26(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, though high value debt listed entity is to be excluded while computing number of memberships in Audit/Stakeholders Relationship Committee(s), but we have added the same as in our case the high value debt listed entities are Public Limited Companies and as per said regulation all Public Limited Companies need to be included.

B. Investor Grievance Redressal Report

Investor Grievance Redressal Report

Number of Investor complaints pending at the beginning of the quarter	0
Number of Investor complaints received during the quarter	3
Number of Investor complaints disposed off during the quarter	0
Number of Investor complaints, those remaining unresolved at the end of the quarter	3*

*2 (two) ODR Complaints received during the quarter have been closed on 1st January 2025.

C. Disclosure of acquisition of shares or voting rights in unlisted companies

The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of Para A of Part A of Schedule III are given below:

S. No.	Name of the unlisted company in which shares or voting rights have been acquired	Date of acquisition	Aggregate holding (% shares or voting rights) as at the end of the previous quarter	% shares or voting rights acquired during the quarter	Aggregate holding (% shares or voting rights) as at the end of the quarter
Nil					

* During the quarter ended 31st December 2024, there were no acquisitions/ disposal meeting the criteria.

D. 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:

S. 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
Refer Note 1					

Note:

1. Imposition of fines and/ or penalties by any statutory/ regulatory/ enforcement authority/ judicial body against the listed entity or any of its subsidiaries (including Financial Implication, if any) has been mentioned under Part E - Disclosure of updates to ongoing tax litigations or disputes.

E. 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:

S. 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.	Pr. Commissioner of Income Tax (PCIT)-3, New Delhi	09-12-2016 & 16-12-2016	<p>DLF Limited- Assessment Year (AY): 2006-07</p> <ul style="list-style-type: none"> – The Assessing Officer, vide Order dated 06-05-2009 made additions totalling Rs. 1,015.99 Cr., creating a demand of Rs. 482.74 Cr. – The CIT(A), vide Order dated 25-03-2011, deleted additions totalling Rs. 834.74 Cr. and confirmed the balance additions amounting to Rs. 181.25 Cr. – ITAT vide Order dated 11-06-2016 allowed relief of Rs. 179.86 Cr. to the Company and dismissed departmental appeal involving quantum of Rs. 834.74 Cr. – Deptt. filed appeals before the Delhi High Court for issues involving quantum of Rs. 452.73 Cr. – Delhi High Court vide interim Order dated 23-09-2024 dismissed the appeal on issues involving quantum of Rs. 333.57 Cr. and appeal for issue involving quantum of Rs. 119.15 Cr. is pending before Delhi High Court. <p>Financial Implication: Rs. 214.98 Cr.</p>	The matter is pending before Delhi High Court.
2.	Pr. Commissioner of Income Tax (PCIT)-3, New Delhi	31-01-2019	<p>DLF Limited- Assessment Year (AY): 2007-08</p> <ul style="list-style-type: none"> – The Assessing Officer, vide Order dated 07-10-2010 made additions totalling Rs. 181.84 Cr., creating a demand of Rs. 80.14 Cr. – The CIT(A), vide Order dated 29-05-2012 deleted additions totalling Rs. 174.03 Cr. – ITAT, vide Order dated 01-11-2017, dismissed the appeal of department and allowed appeal of the Company allowing relief of Rs. 7.24 Cr. to the Company. – Deptt. filed appeals before the Delhi High Court on issues involving quantum of Rs. 75.26 Cr., which is pending. <p>Financial Implication: Rs. 33.18 Cr.</p>	The matter is pending before Delhi High Court.
3.	Income Tax Department, National Faceless Assessment Centre ('NFAC')	26-04-2024	<p>DLF Limited- Assessment Year (AY): 2018-19</p> <ul style="list-style-type: none"> – The Assessing Officer vide Re-assessment Order u/s 147 Order dated 27-03-2024 made addition of Rs. 235.89 Cr., creating demand of Rs. 146.38 Cr. Against the addition made by AO, the Company has filed appeal before CIT(A), which is pending. <p>Financial Implication: Rs. 146.38 Cr.</p>	The matter is pending before CIT (Appeals)/ NFAC.
4.	Deputy Commissioner of Income Tax ('DCIT') Circle 7(1), Delhi	15-02-2024 & 16.02.2024	<p>DLF Limited- Assessment Year (AY): 2020-21</p> <ul style="list-style-type: none"> – The Assessing Officer, vide Order dated 28-09-2022 made additions totalling Rs. 1,006.92 Cr., creating a demand of Rs.368.67 Cr. 	The matter is pending before ITAT, New Delhi.

			<ul style="list-style-type: none"> The CIT(A) vide Order dated 18-12-2023 deleted the additions/disallowances of Rs. 978.87 Cr. made by the AO (which includes benefit of set-off of earlier years' losses of Rs. 817.71 Cr.) and sustained addition of Rs. 28.05 Cr. The Company filed an appeal against addition of Rs. 28.05 Cr. and the Deptt. filed an appeal against addition totalling Rs. 161.15 Cr. before ITAT, Delhi, which are pending. <p>Financial Implication: Rs. 69.20 Cr</p>	
5.	Deputy Commissioner of Income Tax ('DCIT') Circle 7(1), Delhi	15-02-2024 & 16.02.2024	<p>DLF Limited- Assessment Year (AY): 2021-22</p> <ul style="list-style-type: none"> The Assessing Officer, vide Order dated 29-12-2022, made additions totalling Rs. 1,371.33 Cr, creating a demand of Rs. 486.28 Cr. The CIT(A), vide Order dated 18-12-2023, deleted additions totalling Rs. 1,368.21 Cr. (which includes benefit of set-off of earlier years' losses of Rs. 1,179.67 Cr.) and sustained addition of Rs. 3.12 Cr. Against CIT(A)'s Order, Company filed an appeal against addition of Rs. 3.12 Cr. and the Deptt. filed an appeal against additions totalling Rs. 188.54 Cr. before ITAT, New Delhi, which are pending. <p>Financial Implication: Rs. 67.96 Cr</p>	The matter is pending before ITAT, New Delhi.
6.	Income Tax Department, National Faceless Assessment Centre	29-09-2024	<p>DLF Limited - Assessment Year (AY): 2022-23</p> <ul style="list-style-type: none"> The Assessing Officer made additions totalling Rs. 1,623.46 Cr, creating a demand of Rs. 498.56 Cr. The Company filed appeal before CIT(A) against the additions / disallowance made by the AO. The demand is subject to rectification on account of not allowing the set-off of assessed brought forward business losses and unabsorbed depreciation for earlier years and the same is likely to be reduced to nil. <p>Financial Implication: Rs. 498.56 Cr</p>	The matter is pending before CIT (Appeals)/ NFAC.
7.	Assistant Commissioner of Income Tax ('ACIT'), Circle-26(2), New Delhi	21-06-2018	<p>Highvista Buildcon Private Limited (Formerly known as Vikram Electric Equipment Private Limited), subsidiary company- Assessment Year (AY): 2009-10</p> <ul style="list-style-type: none"> The Assessing Officer vide Order dated 31-12-2016 passed u/s 147/143(1) of the Act, made additions of Rs. 418.33 Cr. , which was deleted by CIT(A) vide Order dated 15-12-2017. The Tax Department against the Order of CIT(A), has filed appeal before ITAT which is pending for disposal. <p>Financial Implication: Rs. 274.43 Cr.</p>	The matter is pending before Income Tax Appellate Tribunal, Delhi.
8.	Assistant Commissioner of Income Tax, Circle-26(2), Delhi.	28-01-2020	<p>Highvista Buildcon Private Limited (Formerly known as Vikram Electric Equipment Private Limited), subsidiary company- Assessment Year (AY): 2017-18</p> <ul style="list-style-type: none"> The Assessing Officer vide Order dated 31-12-2019, made aggregate additions of Rs. 21.97 Cr., u/s 68 of the Act, as unexplained credits, against which the company has filed an appeal before CIT(A), which is pending for disposal. <p>Financial Implication: Rs. 21.43 Cr.</p>	The matter is pending before CIT (Appeals)/ NFAC, Delhi.
9.	Assessment Unit, Income Tax Department	30-04-2024	<p>DLF Midtown Private Limited, subsidiary company- Assessment Year (AY): 2016-17</p> <ul style="list-style-type: none"> The Assessing Officer vide Order dated 31-03-2024, levied penalty of Rs. 40.63 Cr. u/s 271(1)(c) of the Income-Tax Act, 1961 on addition of Rs. 117.40 Cr. sustained by CIT(A) vide Order dated 24-01-2023. All the additions made by AO including the above addition of Rs. 117.40 Cr. have been deleted by ITAT vide Order dated 06-09-2024. 	The matter is pending before CIT (Appeals)/NFAC.

			<ul style="list-style-type: none"> The appeal against penalty Order passed by the Assessing officer is pending disposal before CIT(A) which is likely to be deleted as the quantum appeal has been decided in favour of the company. <p>Financial Implication: Rs. 40.63 Cr.</p>	
10.	Assessment Unit, Income Tax Department	26-10-2024	<p>Paliwal Developers Limited, wholly-owned subsidiary company- Assessment Year (AY): 2017-18</p> <ul style="list-style-type: none"> The Assessing Officer vide Order dated 27-09-2024, levied penalty of Rs. 0.40 Cr. u/s 271D of the Income-Tax Act, 1961. Against the said penalty, the company has filed an appeal before CIT(A), which is pending. <p>Financial Implication: Rs. 0.40 Cr.</p>	The matter is pending before CIT (Appeals)/NFAC.
11.	Income Tax Officer, National Faceless Assessment Centre, Delhi	13-04-2022	<p>Arlie Builders & Developers Private Limited, wholly-owned subsidiary company- Assessment Year (AY): 2015-16</p> <ul style="list-style-type: none"> The Assessing Officer vide Order dated 13-04-2022 levied a penalty of Rs. 0.007 Cr. under section 271(1)(c) of the Income-Tax Act, 1961 on alleged additions of Rs. 0.024 Cr. upheld by the Commissioner of Income-tax (Appeals) ['CIT(A)']. Against the addition of Rs. 0.024 Cr., upheld by the CIT(A), the ITAT vide Order dated 25-04-2023, has deleted the addition of Rs. 0.024 Cr. However, the appeal against the penalty Order passed by the Assessing Officer is pending disposal before CIT(A). <p>Financial Implication: Rs. 0.007 Cr.</p>	The matter is pending before CIT (Appeals)/ NFAC, Delhi
12.	Income Tax Officer, Ward-22(1), Delhi	21-01-2025	<p>Sagardutt Builders & Developers Private Limited, wholly-owned subsidiary company- Assessment Year (AY): 2015-16</p> <ul style="list-style-type: none"> The Assessing Officer vide Order dated 21-01-2025 has levied a penalty of Rs. 1.62 Cr. on alleged additions of Rs. 5.01 Cr., on which a demand of Rs. 2.32 Cr. was raised. The company does not agree with the above Order and has filed appeal before the CIT(A), which is pending. <p>Financial Implication: Rs. 3.95 Cr.</p>	The matter is pending before CIT (Appeals)/NFAC, Delhi
13.	Commissioner of Service Tax, Gurugram	16-11-2016	<p>DLF Commercial Projects Corporation, partnership firm in which DLF Limited is a partner - Period of Dispute: 2012-13 to 2015-16</p> <ul style="list-style-type: none"> Department has confirmed demand vide Order dated 31-01-2018 on account of Service Tax of Rs. 183.78 Cr. along with Penalty of Rs. 137.67 Cr. No Interest was quantified. Demand was raised on the issue of Service Tax on Transfer of Development Rights without transferring the title of land and demand of Service Tax on relinquish of development rights for consideration. The company filed appeal before CESTAT-Chandigarh against the order confirmed. The appeal was allowed in company's favour vide CESTAT Order dated 22-05-2019. Department has filed appeal before the Hon'ble Supreme Court on 17/09/2019 against the aforesaid CESTAT-Order which is pending. <p>Financial Implication : Rs. 321.45 Cr.</p>	The matter is pending before Hon'ble Supreme Court of India
14.	Assessing Officer, Circle-3, Bhubaneswar, Odisha	26-12-2022	<p>DLF Limited - Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> Department has confirmed demand vide Order dated 26-12-2022 wherein demand of Rs. 2.23 Cr. as Tax, Rs. 1.90 Cr. as Interest & Rs. 0.22 Cr. as Penalty has been confirmed. Issue in the order is demand of Tax on POCM Revenue. The Company has filed appeal before Appellate Authority on 05-04-2023 which has been rejected. 	The matter is pending before Goods & Services Tax Appellate Tribunal (GSTAT) (Yet to be formed)

			<ul style="list-style-type: none"> The Company will file appeal before Appellate Tribunal after tribunal comes into existence. Financial Implication : Rs. 4.35 Cr.	
15.	Assessing Officer, Circle-3, Bhubaneswar, Odisha	27-12-2023	DLF Limited - Period of Dispute: 2018-19 <ul style="list-style-type: none"> Demand vide Order dated 05-04-2024 has been confirmed of Rs. 0.30 Cr. as Tax, Rs. 0.26 Cr. as Interest & Rs. 0.03 Cr. as Penalty. Issue in the order is demand of Tax on Internal Lighting & demand of tax on delayed interest income. The Company has filed appeal before Appellate Authority on 03-07-2024 which is pending. Financial Implication : Rs. 0.59 Cr.	The matter is pending before Joint Commissioner, Commercial Tax, GST Appeal Bhubaneswar, Odisha
16.	Sr. Joint Commissioner (Appeals), Salt Lake, 24 Paraganas, West Bengal	28-08-2023	DLF Limited - Period of Dispute: 2017-18 <ul style="list-style-type: none"> Department has adjudicated the matter vide Order dated 26-12-2023 wherein demand of Rs. 0.006 Cr. as Tax, Rs. 0.012 Cr. as Interest & Rs. 0.002 Cr. as Penalty has been confirmed. Demand was raised on differential amount w.r.t. Reverse Charge expenses. The Company has filed appeal before Appellate Authority on 22-03-2024 which has been rejected vide order dated 26/01/2025. The Company will file appeal before Appellate Tribunal after tribunal comes into existence. Financial Implication : Rs. 0.02 Cr.	The matter is pending before Goods & Services Tax Appellate Tribunal (GSTAT) (Yet to be formed)
17.	Deputy Commissioner, State Tax, Salt Lake Charge, Kolkata	04-12-2023	DLF Limited - Period of Dispute: 2018-19 <ul style="list-style-type: none"> Department has adjudicated the matter & confirmed the demand vide Order dated 22-04-2024 of Rs. 0.03 Cr. as Tax, Rs. 0.03 Cr. as Interest & Rs. 0.004 Cr. as Penalty. Issue in the order is demand of differential tax in comparison of GSTR 9 vs. GSTR3B & denial of Input Tax Credit against Exempt Supply. The Company has filed an appeal before Appellate Authority on 18-07-2024 which is pending. Financial Implication : Rs. 0.07 Cr.	The matter is pending before Sr. Joint Commissioner of State Tax, Kolkata North Circle & 24-Pargana Circle, Kolkata, West Bengal
18.	Deputy Commissioner, State Tax, Salt Lake Charge, Kolkata	02-05-2024	DLF Limited - Period of Dispute: 2019-20 <ul style="list-style-type: none"> Demand has adjudicated the matter vide order dated 27-08-2024 by confirming the demand on account of Interest of Rs. 0.003 Cr. & rest of the demand has been dropped. The Company will contest the matter in due course. Financial Implication : Rs. 0.003 Cr.	The matter is pending before Sr. Joint Commissioner of State Tax, Kolkata North Circle & 24-Pargana Circle, Kolkata, West Bengal
19.	Additional Commissioner (Appeals-II), Grade - 2, State Tax, Noida	30-09-2023	DLF Limited - Period of Dispute: 2017-18 <ul style="list-style-type: none"> Department has adjudicated the matter & confirmed the demand vide Order dated 31-12-2023 wherein demand of Tax of Rs. 3.00 Cr., Interest of Rs. 4.07 Cr. & Penalty of Rs. 0.30 Cr. has been confirmed. Issue in the order is denial of tax adjustment through Credit Notes & Denial of Input Tax Credit transferred through Tran-1. The Company filed appeal against the demand before Appellate Authority on 28-03-2024 which has been rejected vide order dated 05-12-2024. The Company will file an appeal before Appellate Tribunal after tribunal comes into existence. Financial Implication : Rs. 7.37 Cr.	The matter is pending before Goods & Services Tax Appellate Tribunal (GSTAT) (Yet to be formed)



20.	Assistant Commissioner, SGST, Commercial Circle, Gautam Budh Nagar, Uttar Pradesh	25-12-2023	<p>DLF Limited - Period of Dispute: 2018-19</p> <ul style="list-style-type: none"> Department has adjudicated the matter & confirmed the demand vide Order dated 30-04-2024 on account of Interest of Rs. 0.12 Cr. & Penalty of Rs. 0.016 Cr. Issues in the dispute are w.r.t. demand of differential tax in comparison of Turnover between GSTR 1 vs. GSTR 3B, GSTR 1 vs. GSTR 9 and Denial of ITC in the mismatch between GSTR 2A vs. GSTR 3B. The Company will contest the matter in due course. <p>Financial Implication : Rs. 0.14 Cr.</p>	The matter is pending before Additional Commissioner (Appeals), Grade-2, SGST, Gautam Budh Nagar, Uttar Pradesh
21.	Assistant Commissioner, SGST, Commercial Circle, Gautam Budh Nagar, Uttar Pradesh	26-05-2024	<p>DLF Limited - Period of Dispute: 2019-20</p> <ul style="list-style-type: none"> Department has adjudicated the matter & confirmed the demand vide order dated 30-08-2024 of Rs. 0.03 Cr. as Tax, Rs. 0.02 Cr. as Interest & Rs. 0.004 Cr. as Penalty. Issue in the order is demand of Tax w.r.t. un-reconciled turnover as reported in Table 50 of GSTR 9C & Denial of ITC on exempt supply. The Company will contest the order in due course. <p>Financial Implication : Rs. 0.06 Cr.</p>	The matter is pending before Additional Commissioner (Appeals), Grade-2, SGST, Gautam Budh Nagar, Uttar Pradesh
22.	GSTO, Ward - 201, Vyapar Kar Bhawan, State Tax, Delhi	24-12-2023	<p>DLF Limited - Period of Dispute: 2018-19</p> <ul style="list-style-type: none"> Department has adjudicated the matter & confirmed the demand vide order dated 30-04-2024. Confirmed demand has been paid except Interest of Rs. 0.35 Cr. The Company will contest the order in due course. <p>Financial Implication : Rs. 0.35 Cr.</p>	The matter is pending before Joint Commissioner (Appeals), State Tax, Delhi
23.	GSTO, Ward - 201, Vyapar Kar Bhawan, State Tax, Delhi	05-12-2023	<p>DLF Limited - Period of Dispute: 2018-19</p> <ul style="list-style-type: none"> Department has adjudicated the matter & confirmed the demand vide order dated 30-04-2024. Confirmed demand has been paid except Interest amount of Rs. 0.016 Cr. The Company will contest the order in due course. <p>Financial Implication : Rs. 0.016 Cr.</p>	The matter is pending before Joint Commissioner (Appeals), State Tax, Delhi
24.	Excise & Taxation Officer, State Tax, Gurugram	13-08-2021	<p>DLF Limited - Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> Department has passed the order & confirmed the demand of Rs. 6.83 Cr. as Tax, Rs. 1.91 Cr. as Interest & Rs. 0.68 Cr. as Penalty vide order dated 29-12-2023. Issue in the order is w.r.t. additional liability as per GSTR-9C paid through ITC and department sought to pay the same in Cash. The Company has challenged the issue and filed Writ Petition before Punjab & Haryana High Court on 05-10-2021 which is pending. <p>Financial Implication : Rs. 9.42 Cr.</p>	The matter is pending before Punjab & Haryana High Court
25.	Excise & Taxation Officer, State Tax, Gurugram	06-11-2023	<p>DLF Limited - Period of Dispute: 2018-19</p> <ul style="list-style-type: none"> Notice has been issued vide Reference Dated 06-11-2023 wherein demand has been proposed to Rs. 0.09 Cr. as Tax, Rs. 0.08 Cr. as Interest & Rs. 0.09 Cr. as Penalty. Issue in the notice is w.r.t. additional Liability as per GSTR-9C paid through ITC and department sought to pay the same in Cash. Order has not been passed by the Authority. The Company has challenged the issue and filed Writ Petition before Punjab & Haryana High Court on 05-10-2021 which is pending. <p>Financial Implication : Rs. 0.25 Cr.</p>	The matter is pending before Punjab & Haryana High Court



26.	Excise & Taxation Officer, State Tax, Gurugram	06-11-2023	<p>DLF Limited - Period of Dispute: 2019-20</p> <ul style="list-style-type: none"> – Notice has been issued vide Reference Dated 06-11-2023 wherein demand has been proposed to Rs. 6.54 Cr. as Tax, Rs. 4.83 Cr. as Interest & Rs. 6.54 Cr. as Penalty. Issue in the notice is w.r.t. additional liability as per GSTR-9C paid through ITC and department sought to pay the same in Cash. Order has not been passed by the Authority. – The Company has challenged the issue and filed Writ Petition before Punjab & Haryana High Court on 05-10-2021 which is pending. <p>Financial Implication : Rs. 17.91 Cr.</p>	The matter is pending before Punjab & Haryana High Court
27.	Union of India & Ors	13-05-2022	<p>DLF Limited - Period of Dispute: 01-07-2017 to 30-11-2020</p> <ul style="list-style-type: none"> – NAA Authority has issued the order and computed Anti-Profitteering amount as per own formula and ignored Company's computations. – Matter is pending before Hon'ble Delhi High Court which will be listed in due course. <p>Financial Implication : Rs. 25.09 Cr.</p>	The matter is pending before Delhi High Court
28.	Addl Commissioner (Appeals) Noida	03-10-2015	<p>DLF Limited - Period of Dispute: 2013-14</p> <ul style="list-style-type: none"> – Department has passed the order vide order dated 31-12-2015 & imposed tax on Undeclared Sales of Steel Scrap, Empty Cement Bags on Best Judgement basis. – The Company has filed appeal before Addl. Commissioner (Appeals) Noida which is pending. <p>Financial Implication : Rs. 0.06 Cr.</p>	The matter is pending before Addl Commissioner (Appeals) Noida
29.	Joint Commissioner (Appeals), Orissa	06-10-2016	<p>DLF Limited - Period of Dispute: 01-04-2014 to 30-09-2015</p> <ul style="list-style-type: none"> – Department has passed the assessment order with tax liability by considering developer activity under Works Contract and taxed on such transactions vide order dated 16-12-2017 wherein demand was confirmed of Rs. 6.77 Cr. (Rs. 2.26 Cr. as Tax & Rs. 4.51 Cr. as Penalty). – The Company has filed appeal before Appellate Authority against the order. Joint Commissioner (Appeals) has finalized the order dated 28-03-2019 by reducing the demand to Rs. 1.01 Cr. (Rs. 0.34 Cr. as Tax & Rs. 0.67 Cr. as Penalty). Against the demand confirmed, Company has deposited an amount of Rs. 0.23 Cr. as Tax. – The Company is contesting an amount of Rs. 0.78 Cr. (Rs. 0.11 Cr. as Tax & Rs. 0.67 Cr. as Penalty). <p>Financial Implication : Rs. 0.78 Cr.</p>	The matter is pending before Joint Commissioner (Appeals), Orissa
30.	CTO (Audit)	17-09-2016	<p>DLF Limited - Period of Dispute: 2009-10 to 2013-14</p> <ul style="list-style-type: none"> – Audit assessment has been passed order under VAT received on 17-09-2016 for the period from 2009-10 to 2013-14. Amount in Dispute of Rs. 0.88 Cr. as Tax & Rs. 1.76 Cr. as Penalty. Liability has been imposed under VAT on Leased Transaction. – The Company has filed writ on 01-11-2016 against VAT demand as the authority has wrongly imposed demand under VAT without considering the fact that property has been meant for leased and not for sale. <p>Financial Implication : Rs. 2.64 Cr.</p>	The matter is pending before High Court of Orissa
31.	Commissioner of Central Excise & Service Tax, Gurugram – I, Gurugram, Haryana	15-03-2016	<p>DLF Limited - Period of Dispute: 2012-13 (01-07-2012) to 2014-15</p> <ul style="list-style-type: none"> – Department confirmed the demand vide Order dated 31-01-2018 on account of Service Tax of Rs. 33.28 Cr. along with Penalty of Rs. 16.64 Cr. Interest is not quantified. Demand of Service Tax was raised on relinquishment of development rights for consideration. 	The matter is pending before Supreme Court of India

			<ul style="list-style-type: none"> The Company filed appeal before CESTAT-Chandigarh against the order confirmed. The appeal was allowed in Company's favour vide CESTAT Order dated 22-05-2019. Department has filed appeal before the Hon'ble Supreme Court on 04-10-2019 against the aforesaid CESTAT-Order, which is pending. <p>Financial Implication : Rs. 49.92 Cr.</p>	
32.	Commissioner of Central GST Gurgaon Commissionerate	13-10-2008	<p>DLF Limited - Period of Dispute: 2007-08 to 2009-10</p> <ul style="list-style-type: none"> Department confirmed the demand vide Order dated 28-06-2012 on account of Service Tax of Rs. 39.91 Cr. along with Penalty of Rs. 13.09 Cr. Department raised the demand by denying the Cenvat Credit availed on Building Construction and further utilized it on Renting of Immovable Property. The Company filed appeal before CESTAT which was allowed in Company's favour vide CESTAT-Chandigarh Order dated 22-03-2018. Against the CESTAT Order, department filed appeal before Hon'ble Punjab & Haryana High Court which was disallowed vide High Court Order dated 16-11-2022. Against the aforesaid High Court Order, department has filed appeal before Hon'ble Supreme Court on 06-06-2023, which is pending. <p>Financial Implication : Rs. 53 Cr.</p>	The matter is pending before Supreme Court of India
33.	Commissioner of Customs (Appeals), Ahmedabad	05-12-2011	<p>DLF Limited - Period of Dispute: 2008-09</p> <ul style="list-style-type: none"> Department has confirmed the demand of Custom Duty vide Order dated 22-02-2019 wherein custom duty of Rs. 2.59 Cr. is confirmed. The issue in the demand was classification & assessment of Goods 'Deformed Steel Bars'. The Company filed appeal before Commissioner (Appeals) which was dis-allowed. Against the Commissioner (Appeals) Order, the Company has filed appeal before CESTAT-Ahmedabad on 25-09-2020, which is pending. <p>Financial Implication : Rs. 2.59 Cr.</p>	The matter is pending before CESTAT-Ahmedabad
34.	Assistant Commissioner, Jalandhar, Ward-3, Punjab	29-09-2023	<p>DLF Limited - Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> Department has confirmed the demand vide Order dated 23-12-2023 of Rs. 0.17 Cr. as Tax, Rs. 0.004 Cr. as Interest & Rs. 0.001 Cr. as Penalty. Issue in the Order is denial of Input Tax Credit. The Company has filed appeal on 21-12-2024 before Appellate Authority, which is pending. <p>Financial Implication : Rs. 0.17 Cr.</p>	The matter is pending before Joint Commissioner (Appeals), Jalandhar, Punjab
35.	Additional Commissioner (Adjudication) DGGSTI, CGST-North, Delhi	02-02-2024	<p>DLF Home Developers Limited, a material wholly-owned subsidiary company – Period of Dispute: 2017-18 to 2020-21</p> <ul style="list-style-type: none"> DGGI, HQ, Delhi has confirmed the demand (by appropriating the tax already paid) vide Order dated 13-11-2024 of Rs. 53.93 Cr. as Tax & Penalty of Rs. 103.90 Cr. Issue in the demand is denial of Input Tax Credit on account of Post OC Reversal against Un-sold Property on the date of issuance of Occupation Certificate. The company will file appeal before the Appellate Authority against the aforesaid order. <p>Financial Implication : Rs. 157.83 Cr.</p>	The matter is pending before GSTAT, Delhi (Yet to be formed)
36.	Principal Commissioner (Appeals), CGST, Gurugram	20-09-2023	<p>DLF Home Developers Limited, a material wholly-owned subsidiary company - Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> Department has confirmed the demand as raised in the SCN vide order dated 31-12-2023. The quantum in the Appeal is Tax of Rs. 5.82 Cr. & Penalty of Rs. 0.58 Cr. Issue in the order is denial of Input Tax Credit through Transition Provisions under Tran 1 for the erstwhile Service Tax Regime into GST Regime. 	The matter is pending before GSTAT, Haryana (Yet to be formed)

			<ul style="list-style-type: none"> - The company has filed appeal before Principal Commissioner on 26-03-2024 which has been rejected vide Order dated 03-10-2024. - The company will file appeal before Appellate Tribunal after tribunal comes into existence. <p>Financial Implication : Rs. 6.40 Cr.</p>	
37.	Deputy Commissioner, GST & Central Excise, Pursawalkkam Division, Tamil Nadu	27-06-2022	<p>DLF Home Developers Limited, a material wholly-owned subsidiary company - Period of Dispute: 2017-18 to 2019-20</p> <ul style="list-style-type: none"> - Department has adjudicated the matter & demand confirmed vide order dated 27-06-2023 of Rs. 1.17 Cr. as Tax, Interest of Rs. 0.21 Cr. & Penalty of Rs. 0.12 Cr. Issue in the order is denial of adjustment of Output liability with Pre-GST Credit Notes and Denial of ITC. - The company has filed appeal filed before Joint Commissioner (Appeals), CGST, Tamil Nadu on 06-10-2023 which is pending. <p>Financial Implication : Rs. 1.50 Cr.</p>	The matter is pending before Joint Commissioner (Appeals), CGST, Tamil Nadu
38.	Commercial Tax Officer, Ward-1, Chandigarh	30-05-2024	<p>DLF Home Developers Limited, a material wholly-owned subsidiary company – Period of Dispute: 2019-20</p> <ul style="list-style-type: none"> - Department confirmed the demand vide order dated 19-08-2024 of Tax Rs. 0.20 Cr., Interest of Rs. 0.18 Cr. & Penalty of Rs. 0.03 Cr. Issues in the order are denial of Input Tax Credit on account of mismatch of ITC GSTR 2A vs. GSTR 3B & exempt supply and Non-business activities. - The company has further filed rectification Order which has been allowed vide Order dated 08-01-2025 & reduced the liability to Rs. 0.01 Cr. as Tax, Rs. 0.01 Cr. as Interest & Penalty of Rs. 0.002 Cr. - The company will contest the matter. <p>Financial Implication : Rs. 0.02 Cr.</p>	The matter is pending before Assessing Officer
39.	Excise & Taxation Officer, Gurgaon (East), Ward-10, Gurugram	30-08-2022	<p>DLF Home Developers Limited, a material wholly-owned subsidiary company - Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> - Department has issued notice vide Reference dated 03-02-2025 wherein Tax has been demanded in Cash whereas the same was made through available Input Tax Credit in GSTR 9 as filed. The quantum in the proposal of demand is Rs. 0.20 Cr. as Tax, Rs. 0.18 Cr. as Interest & Rs. 0.20 Cr. as Penalty. - The company has challenged the proposal of demand by filing writ petition before Punjab & Haryana High Court which was filed on 28-09-2022 which is pending. <p>Financial Implication : Rs. 0.58 Cr.</p>	The matter is pending before Punjab & Haryana High Court
40.	Excise & Taxation Officer, Gurgaon (East), Ward-10, Gurugram	30-08-2022	<p>DLF Home Developers Limited, a material wholly-owned subsidiary company - Period of Dispute: 2018-19 to 2019-20</p> <ul style="list-style-type: none"> - Department has issued notice vide Reference dated 30-08-2022 wherein Tax has been demanded in Cash whereas the same was made through available Input Tax Credit in GSTR 9 as filed. The quantum in the proposal of demand is Rs. 3.79 Cr. as Tax, Rs. 2.72 Cr. as Interest & Rs. 3.95 Cr. as Penalty. - The company has challenged the proposal of demand by filing writ petition before Punjab & Haryana High Court which was filed on 28-09-2022 which is pending. <p>Financial Implication : Rs. 10.46 Cr.</p>	The matter is pending before Punjab & Haryana High Court
41.	Sales Tax Officer, Class-II, AVATO, Ward-107, Special Zone, Zone-12, Delhi	24-05-2024	<p>DLF Home Developers Limited, a material wholly-owned subsidiary company – Period of Dispute: 2019-20</p> <ul style="list-style-type: none"> - Department has adjudicated the matter & issued Order dated 17-08-2024 wherein demand of Rs. 15.86 Cr. as Tax, Rs. 13.21 Cr. as Interest & Rs. 1.59 Cr. as Penalty, has been confirmed. Issue in the Order is denial of 	The matter is pending before Sales Tax Officer, Class-II,

			<p>Input Tax Credit on account of Post OC Reversal against Un-sold Property on the date of issuance of Occupation Certificate.</p> <ul style="list-style-type: none"> The company filed Writ Petition before Delhi High Court on 07-08-2024 wherein company has challenged the Non-speaking Order passed by State Tax Authority, simultaneously, for Parallel Proceeding initiated by the State Tax Authority & DGGI. <p>Delhi High Court has remanded back the matter to the original adjudicating authority for reasoned Order vide Order dated 26-09-2024. Now, the matter is pending with original adjudicating authority.</p> <p>Financial Implication : Rs. 30.66 Cr.</p>	AVATO, Ward-107, Special Zone, Zone-12, Delhi
42.	Commissioner, CGST, Gurugram, Haryana	18-05-2017	<p>DLF Home Developers Limited, a material wholly-owned subsidiary company – Period of Dispute: 2013-14 to 2015-16</p> <ul style="list-style-type: none"> Department confirmed the demand vide Order dated 17-06-2019 on account of Service Tax of Rs. 3.57 Cr. along with Penalty of Rs. 2.08 Cr. Demand of Service Tax was raised for issuance of Corporate Guarantee (Post Service Tax Negative Regime) issued in favour of Banks / Financial Institution on behalf of subsidiary / associated enterprises though no Commission / Fee / Charges etc. was charged / serviced. The company has filed appeal on 26-08-2019 before CESTAT-Chandigarh against the Order confirmed which is pending. <p>Financial Implication : Rs. 5.66 Cr.</p>	The matter is pending before CESTAT-Chandigarh
43.	Deputy Commissioner, Commercial Tax, Ernakulam, Kerala	29-12-2010	<p>DLF Home Developers Limited, a material wholly-owned subsidiary company – Period of Dispute: 2009-10</p> <ul style="list-style-type: none"> Demand was confirmed vide Order dated 28-03-2011 of Rs. 1.78 Cr. as Tax & Rs. 0.32 Cr. as Interest. Out of Total demand, Rs. 0.63 Cr. has been paid. Issue in the said Order is authority has made the demand based on the basis of Best Judgement and raised an additional demand in the Order. The company has filed writ petition before Kerala High Court. High Court has passed the Order by allowing partial benefit. Now, the matter is pending before Assessing Authority to rectify the Order as per decision of High Court. <p>Financial Implication : Rs. 1.47 Cr.</p>	Deputy Commissioner, Commercial Tax, Ernakulam, Kerala
44.	Deputy Commissioner, Commercial Tax, Ernakulam, Kerala	15-01-2015	<p>DLF Home Developers Limited, a material wholly-owned subsidiary company – Period of Dispute: 2007-08</p> <ul style="list-style-type: none"> Department has confirmed the Order dated 15-01-2015 wherein demand has been confirmed to Rs. 1.51 Cr. including Interest. Issue in the said Order is authority has made the demand based on the basis of Best Judgement and raised an additional demand in the Order. The company has filed writ petition before Kerala High Court. High Court has passed the Order by allowing partial benefit. Now, the matter is pending before Assessing Authority to rectify the Order as per decision of High Court. <p>Financial Implication: Rs. 1.51 Cr.</p>	Deputy Commissioner, Commercial Tax, Ernakulam, Kerala
45.	Additional Commissioner, CGST, Commissionerate - Gurugram	17-06-2022	<p>DLF Cyber City Developers Limited, a material subsidiary company – Period of Dispute: July 2017 to November 2020</p> <ul style="list-style-type: none"> Additional Commissioner, CGST, Commissionerate - Gurugram has confirmed the demand vide Order dated 03-05-2024 wherein demand of Tax of Rs. 11.31 Cr. & Penalty of Rs. 11.31 Cr. has been confirmed. However, interest has not been quantified. Dispute in the Order pertains to demand of differential GST on inclusion of Current Charges against value of supply of Air-conditioning Services. 	The matter is pending before Commissioner (Appeals), Central Tax, Haryana

			<ul style="list-style-type: none"> The company has filed appeal before Appellate Authority on 13-08-2024 which is pending. Financial Implication : Rs. 22.62 Cr.	
46.	Excise & Taxation Officer, Ward-10, East, Gurugram	29-05-2024	DLF Cyber City Developers Limited, a material subsidiary company - Period of Dispute: 2019-20 <ul style="list-style-type: none"> Department vide it's Order dated 30-08-2024 has dropped partial demand, however, demand of Tax Rs. 18.90 Cr., Interest Rs. 16.44 Cr. & Penalty Rs. 1.89 Cr., has been confirmed. Demand has been raised by denial of Input Tax Credit on Plant & Machinery during construction of the building treating the same is Immovable Property being attached to earth. The company has filed appeal before Appellate Authority on 28-11-2024 which is pending. Financial Implication : Rs. 37.23 Cr.	The matter is pending before Joint Commissioner (Appeals), State Tax, Haryana
47.	Excise & Taxation Officer, Ward-10, East, Gurugram	28-09-2023	DLF Cyber City Developers Limited, a material subsidiary company - Period of Dispute: 2017-18 <ul style="list-style-type: none"> Entire demand has been confirmed vide Order dated 31-12-2023 as Tax of Rs. 4.61 Cr. along with Interest of Rs. 4.87 Cr. & Penalty of Rs. 4.62 Cr. Demand has been confirmed on the issuance of Corporate Guarantee (Post Service Tax Negative Regime) issued in favour of Banks / Financial Institution on behalf of subsidiary / associated enterprises though no Commission / Fee / Charges etc. was charged / received. The company has filed appeal before Appellate Authority on 06-03-2024 which is pending. Financial Implication : Rs. 14.10 Cr.	The matter is pending before Joint Commissioner (Appeals), State Tax, Haryana
48.	Commissioner of Service Tax, Delhi	13-10-2008	DLF Cyber City Developers Limited, a material subsidiary company – Period of Dispute: June 2007 to March 2008 to April 2010 to March 2011 <ul style="list-style-type: none"> Demand was confirmed vide Order dated 28-06-2012 of Service Tax Rs. 70.21 Cr. along with Penalty of Rs. 50.15 Cr. No Interest was quantified. Department raised the demand by denying the Cenvat Credit availed on Building Construction and further utilized it on Renting of Immovable Property. The company filed the appeal before CESTAT on 11-10-2012 against the demand confirmed. Appeal is still pending before CESTAT-Chandigarh to be heard. Similar appeal in case of DLF Limited, has been allowed by CESTAT-Chandigarh. Financial Implication : Rs. 120.36 Cr.	The matter is pending before CESTAT-Chandigarh
49.	Commissioner of Service Tax, Audit - II, Delhi - IV	19-01-2016	DLF Cyber City Developers Limited, a material subsidiary company – Period of Dispute: 2010-11 to 2014-15 <ul style="list-style-type: none"> Demand was confirmed vide Order dated 09-06-2017 on account of Service Tax of Rs. 14.48 Cr. along with Penalty of Rs. 9.84 Cr., however, interest was not quantified. Demand of Service Tax has been raised for issuance of Corporate Guarantee (Post Service Tax Negative Regime) in favour of Banks / Financial Institutions on behalf of subsidiary / associated enterprises though no Commission / Fee / Charges etc. was charged / received. The company filed appeal before CESTAT-Chandigarh which was allowed in company's favour vide CESTAT-Chandigarh Order dated 22-05-2019. Against the CESTAT Order, department has filed appeal before Supreme Court on 28-11-2019 which is pending to be disposed off. Financial Implication : Rs. 24.32 Cr.	The matter is pending before Supreme Court of India

50.	Commissioner, CGST & Central Excise Commissionerate, Gurugram	18-10-2019	<p>DLF Cyber City Developers Limited, a material subsidiary company – Period of Dispute: 2014-15 to 2017-18 (Till June 2017)</p> <ul style="list-style-type: none"> – Demand was confirmed by department vide Order dated 20-02-2023 wherein Service Tax of Rs. 11.33 Cr. has been confirmed along with equal Penalty of Rs. 11.33 Cr. Interest is not quantified. Demand of Service Tax was raised on Electricity Charges used for AHU. – The company filed appeal before CESTAT-Chandigarh on 25-05-2023 against the demand confirmed which is still pending. <p>Financial Implication : Rs. 22.66 Cr.</p>	The matter is pending before CESTAT-Chandigarh
51.	Sales Tax Officer Class II / AVATO, Ward-203, Zone-11, Delhi	22-05-2024	<p>DLF Emporio Limited, subsidiary company - Period of Dispute: 2019-20</p> <ul style="list-style-type: none"> – Department has confirmed the demand vide Order dated 30-08-2024 wherein demand has been confirmed Tax of Rs. 0.011 Cr., Interest of Rs. 0.001 Cr. & Penalty Rs. 0.004 Cr. The company has filed appeal before Appellate Authority. Issues in the appeal are demand of Tax in comparison of GSTR 9 vs. GSTR 3B & Denial of Input Tax, Tax on Non-business & Exempt Supply & Block Credit such as Food & Beverages etc. – The company will contest the Order in due course. <p>Financial Implication : Rs. 0.004 Cr.</p>	The matter is pending before Sales Tax Officer Class II / AVATO, Ward-203, Zone-11, Delhi
52.	Commissioner (Adj.), Central Goods & Services Tax, Delhi South Commissionerate, New Delhi	29-09-2020	<p>DLF Emporio Limited, subsidiary company - Period of Dispute: 2014-15 to 2017-18 (till June'2017)</p> <ul style="list-style-type: none"> – The company has filed Appeal before CESTAT - Delhi on 29-02-2024 against department Order dated 29-11-2023 wherein Service Tax has been confirmed of Rs. 2.78 Cr. & Penalty of Rs. 2.78 Cr. Issue in the appeal is demand of Service Tax on Electricity Charges billed for Internal Lighting to Tenant. – Matter is pending before CESTAT-Delhi. <p>Financial Implication : Rs. 2.78 Cr.</p>	The matter is pending before CESTAT-Delhi
53.	Assistant Commissioner, Mylapore, South-1, Chennai South, Tamil Nadu	22-06-2023	<p>DLF Info City Chennai Limited, subsidiary company - Period of Dispute: 2019-20</p> <ul style="list-style-type: none"> – Department has confirmed the demand vide Order dated 30-11-2023 wherein demand has been confirmed Tax of Rs. 0.60 Cr., Interest of Rs. 0.04 Cr. & Penalty Rs. 0.06 Cr. The company has filed appeal before Appellate Authority. Issues in the appeal are demand of Interest on account of ITC reversal for delayed payment to the suppliers for more than 180 Days, Demand of Tax on Reverse Charge & denial of ITC on account of wrong availment of ITC. – Appeal has been filed before Appellate Authority on 21-02-2024, which is still pending. <p>Financial Implication : Rs. 0.06 Cr.</p>	The matter is pending before Joint Commissioner (Appeals-I), Central Tax, Chennai
54.	Assistant Commissioner, Large Tax Payer Unit, Corporate Division, West Bengal	30-09-2023	<p>DLF Info City Developers (Kolkata) Limited, subsidiary company –Period of Dispute: 2017-18 to 2020-21</p> <ul style="list-style-type: none"> – Department has confirmed the demand vide Order dated 28-12-2023 wherein demand has been confirmed Tax of Rs. 3.31 Cr. & Penalty of Rs. 0.33 Cr. The company has filed appeal before Appellate Authority. Issues in the appeal is denial of ITC on account of Exempt Supply. – The company has filed appeal on 01-03-2024 which is still pending. <p>Financial Implication : Rs. 0.33 Cr.</p>	The matter is pending before Commissioner Appeal-I GST & CEX , Kolkata
55.	Commissioner (Appeals-I), CGST & CEX, Kolkata	10-04-2018	<p>DLF Info City Developers (Kolkata) Limited, subsidiary company - Period of Dispute: 2014-15 & 2015-16</p>	The matter is pending before CESTAT-Kolkata

			<ul style="list-style-type: none"> The company has filed Appeal before CESTAT - Kolkata on 14-02-2023 against department Order dated 04-11-2022. Amount in dispute under appeal is Rs. 0.51 Cr. & equal Penalty of Rs. 0.51 Cr. Issue in the appeal is denial of Cenvat Credit on various input services treating it in-admissible. Matter is still pending before CESTAT-Kolkata. <p>Financial Implication : Rs. 0.51 Cr.</p>	
56.	Commissioner, CGST & CEX, Kolkata North, Kolkata	04-10-2021	<p>DLF Info City Developers (Kolkata) Limited, subsidiary company – Period of Dispute: 2016-17 & 2017-18 (Till June'17)</p> <ul style="list-style-type: none"> The company has filed Appeal before CESTAT - Kolkata on 07-02-2025 against department Order dated 30-10-2024. Amount in dispute under appeal is Rs. 2.49 Cr. & equal Penalty of Rs. 2.49 Cr. Issues under appeal are demand of Service Tax on Internal Lighting, Wrong availment of Cenvat Credit against Business Support Service on Banking Support Services charges on account of Commission on Bank Guarantee & Denial of Cenvat Credit on Maintenance of Shareholder Accounts. Appeal is pending before CESTAT-Kolkata. <p>Financial Implication : Rs. 2.49 Cr.</p>	The matter is pending before CESTAT-Kolkata
57.	Deputy Commissioner, CGST Division Connaught Place, Delhi	25-09-2023	<p>DLF Luxury Homes Limited, wholly-owned subsidiary company - Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> Department has confirmed the demand vide Order dated 27-12-2023 wherein demand has been confirmed as Rs. 0.69 Cr. as Tax, Rs. 0.69 Cr. & Rs. 0.07 Cr. as Penalty. The company has filed appeal before Appellate Authority. Issue in the appeal is denial / Demand of Tax adjusted against Pre-GST Credit Notes. The company has filed appeal before Appellate Authority on 18-03-2024 which is pending. <p>Financial Implication : Rs. 0.07 Cr.</p>	The matter is pending before Additional Commissioner, CGST Appeal-II Commissionerate, Bhikaji Cama Place, Delhi
58.	Commissioner (Adj.), GST & Central Excise, Delhi South Commissionerate, Delhi	20-10-2021	<p>DLF Luxury Homes Limited, wholly-owned subsidiary company – Period of Dispute: 2016-17 to 2017-18 (till June 2017)</p> <ul style="list-style-type: none"> Department has adjudicated the matter & confirmed the demand vide Order dated 29-12-2023 of Rs. 6.54 Cr. as Service Tax & Rs. 7.31 Cr. as Penalty. Issues in the Order are denial of Cenvat Credit, Demand of Service Tax on Internal Lighting & Demand of Service Tax on the Agreement to Sell. The company has filed Appeal before CESTAT - Delhi on 03-04-2024 which is pending. <p>Financial Implication : Rs. 7.31 Cr.</p>	The matter is pending before CESTAT-Delhi
59.	Excise and Taxation Officer Jurisdiction : Gurgaon (East) Ward 3:Gurgaon (East):Gurgaon: Haryana, State/UT : Haryana	30-09-2023	<p>DLF Power & Services Limited, material subsidiary company - Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> Demand has confirmed the demand vide Order dated 31-12-2023. The company has filed appeal in the matter. Issue in the appeal are demand of Tax on supplies to SEZ on account of invoices not endorsed from SEZ Authorities, Denial of ITC against the supply from the supplier whose GSTIN has been cancelled & Non Filer of GST Returns (Tax Rs. 2.02 Cr., Interest of Rs. 2.22 Cr. & Penalty of Rs. 0.20 Cr.). Appeal has been filed before Appellate Authority on 05-03-2024 which is pending. <p>Financial Implication : Rs. 0.20 Cr.</p>	The matter is pending before Joint Commissioner Appeal, SGST, Gurgaon , Haryana
60.	Superintendent Jurisdiction: Gurgaon (East) Ward 3:Gurgaon (East):Gurgaon: Haryana	22-06-2021	<p>DLF Power & Services Limited, material subsidiary company - Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> Department has confirmed the demand vide Order dated 01-01-2024. The company has filed appeal in the matter. Issue in the appeal is demand of Service Tax on Differential amount on Supply of Chilled Water (Business Auxiliary Services). There is only penalty in demand which is Rs. 1.63 Cr. 	The matter is pending before Additional Commissioner CGST, Gurgaon, Haryana

			<ul style="list-style-type: none"> – Appeal has been filed before Appellate Authority on 13-03-2024 which is still pending. <p>Financial Implication : Rs. 1.63 Cr.</p>	
61.	Deputy Commissioner Noida Sector-3: Gautam Budh Nagar(A): Gautam Budh Nagar:Uttar Pradesh	20-12-2023	<p>DLF Power & Services Limited, material subsidiary company - Period of Dispute: 2018-19</p> <ul style="list-style-type: none"> – Department has confirmed the demand vide Order dated 01-01-2024. The company has filed appeal in the matter. Issue in the appeal is demand raised on following points (1) Excess ITC on 3B v/s 2A (2) Difference in GSTR1 v/s GSTR9 Credit Notes Values (3) Short ITC Reversal under Rule 42 (Tax Rs. 0.34 Cr. + Penalty Rs. 0.04 Cr. + Interest has not been quantified yet) – Appeal has been filed before Appellate Authority 25-07-2024 which is pending. <p>Financial Implication : Rs. 0.04 Cr.</p>	The matter is pending before Senior Joint Commissioner Appeal, SGST, Gautam Budh Nagar, Uttar Pradesh
62.	Sales Tax Officer Class II / AVATO Jurisdiction : Ward 204:Zone 11:Delhi, State/UT : Delhi	08-12-2023	<p>DLF Power & Services Limited, material subsidiary company - Period of Dispute: 2018-19</p> <ul style="list-style-type: none"> – Department has confirmed the demand vide Order dated 29-04-2024. The company has filed appeal in the matter. Issue in the appeal is demand raised on following points(1) Reconciliation of GSTR-01 with GSTR-09 (2) Excess claim of ITC, Excess input tax credit (ITC) claimed on account of non-reconciliation of information (3) ITC to be reversed on non-business transactions & exempt supplies. Demand in the appeal are Tax Rs. 3.33 Cr., Interest Rs. 3.11 Cr. & Penalty Rs. 0.33 Cr. – Appeal has been filed before Appellate Authority 27-07-2024. <p>Financial Implication : Rs. 0.33 Cr.</p>	The matter is pending before Joint Commissioner Appeal, SGST, Delhi
63.	Sales Tax Officer Class II / AVATO Jurisdiction : Ward 204:Zone 11:Delhi, State/UT : Delhi	28-05-2024	<p>DLF Power & Services Limited, material subsidiary company - Period of Dispute: 2019-20</p> <ul style="list-style-type: none"> – Department has confirmed the demand vide Order dated 27-08-2024 wherein demand has been confirmed to Rs. 0.03 Cr. as Tax, Rs. 0.02 Cr. as Interest & Rs. 0.004 Cr. as Penalty on the issue of differential amount as declared in GSTR 9 & GSTR 1, Denial of excess ITC availed in comparison of Tax paid on Reverse Charge, mismatch in Table 8A & GSTR 3B & non-business and Exempt Supply. – The company will contest the Order in due course. <p>Financial Implication : Rs. 0.004 Cr.</p>	The matter is pending before Joint Commissioner Appeal, SGST, Delhi
64.	Assistant Commissioner Jurisdiction : Ward 201:Zone 11:Delhi, State/UT : Delhi	29-05-2024	<p>DLF Promenade Limited, subsidiary company - Period of Dispute: 2019-20</p> <ul style="list-style-type: none"> – Department has confirmed the demand vide Order dated 10-08-2024 wherein demand has been confirmed (Tax of Rs. 1.48 Cr., Interest of Rs. 1.23 Cr. & Penalty of Rs. 0.15 Cr.) The company has filed appeal before Appellate Authority. Issues in the appeal are denial of ITC excess claimed in comparison between GSTR 9 & GSTR 3B, Denial of ITC on account of Non-business transaction & exempt supplies, Denial of ITC on account of Cancelled Dealer, Return & Tax Defaulters. – Appeal has been filed before Appellate Authority on 22-10-2024 which is pending. <p>Financial Implication : Rs. 0.15 Cr.</p>	The matter is pending before Joint Commissioner Appeal, SGST, Delhi
65.	Commissioner (Adj.), CGST, Delhi South Commissionerate, Delhi	14-12-2020	<p>DLF Promenade Limited, subsidiary company - Period of Dispute: 2014-15 to 2017-18 (till June 2017)</p> <ul style="list-style-type: none"> – Department had confirmed the demand vide Order dated 27-12-2023 wherein demand of Rs. 4.74 Cr. as Service Tax & Rs. 4.74 Cr. as Penalty has been confirmed. Issue in the appeal is demand of Service Tax on Electricity Charges billed for Internal Lighting to Tenants. – The company has filed appeal before CESTAT-Delhi on 20-03-2024 which is pending. <p>Financial Implication : Rs. 4.74 Cr.</p>	The matter is pending before CESTAT-Delhi

66.	Sales Tax Officer - Class II, / AVATO, Ward 43, Zone 3, Delhi	24-09-2023	<p>DLF Universal Limited, wholly-owned subsidiary company - Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> Department has confirmed the demand vide Order dated 29-12-2023 wherein demand has been confirmed (Tax of Rs. 0.18 Cr., Interest of Rs. 0.18 Cr. & Penalty of Rs. 0.02 Cr.) The company has filed appeal before Appellate Authority. Issues in the appeal are Denial of ITC on account of Non-business transaction & exempt supplies & Denial of In-eligible Credit on Food & Beverages & Outdoor Catering. The company has filed appeal before Appellate Authority on 06-03-2024 which is pending. <p>Financial Implication : Rs. 0.02 Cr.</p>	The matter is pending before Additional / Joint Commissioner (Appeals), Department of Trade Tax, Vyapar Bhawan, New Delhi
67.	Sales Tax Officer Class II / AVATO Ward 109 (Special Zone): Zone 12 Delhi	26-09-2023	<p>DLF Utilities Limited, wholly-owned subsidiary company - Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> Department has confirmed the demand vide Order dated 30-12-2023 wherein demand has been confirmed (Tax of Rs. 0.87 Cr., Interest of Rs. 0.87 Cr. & Penalty Rs. 0.09 Cr.). The company has filed appeal before Appellate Authority. Issues in the appeal is denial of ITC on account of Non-business transaction & exempt supplies. The company has filed appeal before Appellate Authority on 28-03-2024 which is pending. <p>Financial Implication: Rs. 0.09 Cr.</p>	The matter is pending before Additional / Joint Commissioner (Appeals), Department of Trade Tax, Vyapar Bhawan, New Delhi
68.	Sales Tax Officer Class II / AVATO Ward 109(Special Zone):Zone 12 Delhi	19-12-2023	<p>DLF Utilities Limited, wholly-owned subsidiary company - Period of Dispute: 2018-19</p> <ul style="list-style-type: none"> Department has confirmed the demand vide Order dated 30-04-2024 wherein demand has been confirmed (Tax of Rs. 1.25 Cr., Interest of Rs. 1.13 Cr. & Penalty of Rs. 0.13 Cr.). Issues in the appeal is mismatch in Outward Supply in comparison of GSTR 1 vs. GSTR 9, mismatch of ITC between GSTR 2A vs. GSTR 3B & Denial of ITC availed on Non-business Transactions & Exempt Supplies. The company has filed appeal before Appellate Authority on 29-07-2024 which is pending. <p>Financial Implication : Rs. 0.13 Cr.</p>	The matter is pending before Additional / Joint Commissioner (Appeals), Department of Trade Tax, Vyapar Bhawan, New Delhi
69.	Sales Tax Officer Class II / AVATO Ward 109(Special Zone):Zone 12 Delhi	27-05-2024	<p>DLF Utilities Limited, wholly-owned subsidiary company - Period of Dispute: 2019-20</p> <ul style="list-style-type: none"> Department has confirmed the demand vide Order dated 29-08-2024 wherein demand has been confirmed (Tax of Rs. 0.57 Cr., Interest of Rs. 0.47 Cr. & Penalty of Rs. 0.06 Cr.). The company has filed appeal before Appellate Authority. Issues in the appeal are mismatch in Outward Supply in comparison of GSTR 1 vs. GSTR 9, Denial of ITC on account of Table 8A of GSTR 9 vs. GSTR 3B, on account of Non-business & Exempt Supply & Cancelled Dealer / Tax Defaulters. The company has filed appeal before Appellate Authority on 05/11/2024 which is pending. <p>Financial Implication : Rs. 0.06 Cr.</p>	The matter is pending before Additional / Joint Commissioner (Appeals), Department of Trade Tax, Vyapar Bhawan, New Delhi
70.	Commissioner (Adj.), CGST, Gurugram, Haryana	16-04-2021	<p>DLF Utilities Limited, wholly-owned subsidiary company – Period of Dispute: 2015-16 (Oct-Mar) to 2017-18 (Apr - Jun)</p> <ul style="list-style-type: none"> Department confirmed the demand vide Order dated 20-01-2022 wherein demand has been confirmed of Rs. 2.82 Cr. as Service Tax & equal Penalty of Rs. 2.82 Cr. The company has filed appeal before CESTAT - Chandigarh on 27-04-2022 against the demand confirmed. Issue in the appeal are denial of Cenvat Credit against the invoices older than one year & Demand of Service Tax of Sale of Food in the category of Restaurant Services. Now, appeal is pending before CESTAT - Chandigarh for its disposal. <p>Financial Implication : Rs. 2.82 Cr.</p>	The matter is pending before CESTAT-Chandigarh

71.	Sales Tax Officer Class II / AVATO Ward 107 (Special Zone): Zone 12:Delhi	26-09-2023	<p>Galleria Property Management Services Private Limited, wholly-owned subsidiary company – Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> Department has confirmed demand vide Order dated 27-12-2023 wherein demand has been confirmed as Tax Rs. 0.02 Cr., Interest of Rs. 0.02 Cr. & Penalty of Rs. 0.002 Cr. The company has filed appeal before Appellate Authority. Issues in the appeal are denial of ITC on account of Non-business transaction & exempt supplies & Denial of In-eligible Credit on Works Contract Service Denial of ITC on account of Non-business transaction & exempt supplies & Denial of In-eligible Credit on Works Contract Service. The company will contest the Order in due course. <p>Financial Implication : Rs. 0.002 Cr.</p>	The matter is pending before Additional / Joint Commissioner (Appeals), Department of Trade Tax, Vyapar Bhawan, New Delhi
72.	Assistant Commissioner, Ward 205, Zone - 11, Delhi	20-07-2021	<p>Lodhi Property Company Limited, wholly-owned subsidiary company - Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> Demand confirmed vide Order dated 01-10-2021 & confirmed Rs. 0.24 Cr. as Tax, Rs. 0.20 Cr. as Interest & Rs. 0.24 Cr. as Penalty. Issue in the appeal is Excess / mismatch of ITC between GSTR 3B vs. GSTR 2A. Appeal has been filed before Appellate Authority on 30-12-2021 which is pending. <p>Financial Implication : Rs. 0.24 Cr.</p>	The matter is pending before Additional Commissioner (Appeals)-Cum GST Appellate Authority, Vyapar Bhawan, New Delhi
73.	Assistant Commissioner, Ward 205, Zone - 11, Delhi	16-07-2021	<p>Lodhi Property Company Limited, wholly-owned subsidiary company - Period of Dispute: 2019-20</p> <ul style="list-style-type: none"> Demand confirmed vide Order dated 23-08-2021 & confirmed Rs. 0.07 Cr. as Tax, Rs. 0.02 Cr. as Interest & Rs. 0.09 Cr. as Penalty. Short payment of Tax in comparison GSTR 1 & GSTR 3B filed. Appeal has been filed before Appellate Authority on 23-11-2021 which is pending. <p>Financial Implication : Rs. 0.09 Cr.</p>	The matter is pending before Additional Commissioner (Appeals)-Cum GST Appellate Authority, Vyapar Bhawan, New Delhi
74.	Assistant Commissioner, Ward 205, Zone - 11, Delhi	02-12-2023	<p>Lodhi Property Company Limited, wholly-owned subsidiary company - Period of Dispute: 2018-19</p> <ul style="list-style-type: none"> Tax on Outward Supply under declared on reconciliation of data in GSTR 9, mismatch of Outward Supply in comparison of GSTR 1 & GSTR 9, Denial of excess ITC availed on account of Reverse Charge (Tax paid vs. ITC Availed), Non-business Transactions & Exempt Supplies and denial of ITC on Block Credit such as Rent-a Cab etc. Demand in the Order dated 27-04-2024 is Rs. 4.16 Cr. as Tax, Rs. 3.87 Cr. Interest & Rs. 0.42 Cr. as Penalty. The company had filed Writ Petition before Delhi High Court for challenging the Non-speaking Order issued by the department. Hon'ble Delhi High Court has allowed company's writ & remanded the matter to the original State Tax Authority for Reasoned Order vide Order dated 18-07-2024. Now, matter is pending with the original adjudicating authority to pass Order afresh. <p>Financial Implication : Rs. 0.42 Cr.</p>	The matter is pending before Assistant Commissioner, Ward 205, Zone - 11, Delhi
75.	Sales Tax Officer Class II / AVATO Jurisdiction : Ward 96:Zone 9:Delhi, State/UT : Delhi	23-09-2023	<p>Nambi Buildwell Limited, subsidiary company - Period of Dispute: 2017-18</p> <ul style="list-style-type: none"> Department has confirmed the demand vide Order dated 30-12-2023 wherein demand has been confirmed Tax of Rs. 1.27 Cr., Interest of Rs. 1.27 Cr. & Penalty of Rs. 0.13 Cr. The company has filed appeal before Appellate Authority. Issues in the appeal are Demand of Differential Tax demanded as declared in GSTR 9 & GSTR 3B filed, Denial of excess reversal of ITC shown in GSTR 9 in comparison of GSTR 3B & Denial of ITC on account of Non-business transaction & exempt supplies. Appeal has been filed before Appellate Authority on 26-02-2024. <p>Financial Implication : Rs. 0.13 Cr.</p>	The matter is pending before Joint Commissioner Appeal, SGST, Delhi

76.	Commissioner (Adj.), CGST, Delhi South Commissionerate, Delhi	13-10-2021	<p>Nambi Buildwell Limited, subsidiary company - Period of Dispute: 2016-17 & 2017-18 (Till June'17)</p> <ul style="list-style-type: none"> Department confirmed the demand vide Order dated 29-11-2023 wherein Service Tax of Rs. 2.96 Cr. & Penalty of Rs. 2.96 Cr. was confirmed. Issues in the appeal are demand of Service Tax on Internal Lighting Income & Interest on non-reversal of Cenvat Credit on account of late payment (beyond 90 days) to the Vendor/Supplier. The company has filed appeal before CESTAT-Delhi 26-02-2024 which is pending. <p>Financial Implication : Rs. 2.96 Cr.</p>	The matter is pending before CESTAT-Delhi
77.	Office of the Commissioner, CGST Noida	31-05-2024	<p>Paliwal Real Estate Limited, subsidiary company - Period of Dispute: 2019-20</p> <ul style="list-style-type: none"> Department has confirmed the demand vide Order dated 31-08-2024 wherein demand has been confirmed (Tax of Rs. 7.52 Cr. & Penalty of Rs. 0.75 Cr.). The company has filed appeal before Appellate Authority. Issues in the appeal are Issues involved on various points with respect to Non-reversal of Ineligible, ITC Reversal as per R-42, Adjusted Turnover in Table-50 of GSTR-9. The company has filed appeal before Appellate Authority on 27-11-2024 which is pending. <p>Financial Implication : Rs. 0.75 Cr.</p>	The matter is pending before Commissioner (Appeals), CGST, Noida
78.	Commissioner (Appeals-II), Central Tax/GST, Delhi	23-10-2018	<p>DLF Builders and Developers Private Limited, wholly-owned subsidiary company – Period of Dispute: 2013-14 to 2017-18 (June 2017)</p> <ul style="list-style-type: none"> Department confirmed the demand vide Order dated 30-06-2023 relating to Service Tax of Rs. 0.40 Cr. & Penalty of Rs. 0.40 Cr. The company filed Appeal before Commissioner (Appeals), however, the same was disallowed. The company has filed appeal before CESTAT-Delhi on 27-09-2023. Issue in the appeal is demand of Service Tax on Salaries & Compensation paid to General Manager & Executive Committee Members (Business Support Service). Appeal is pending before CESTAT-Delhi. <p>Financial Implication : Rs. 0.40 Cr.</p>	The matter is pending before CESTAT-Delhi
79.	Commissioner (Adj.), Central Tax GST, Audit2, Delhi-I, Delhi	20-04-2021	<p>DLF Builders and Developers Private Limited, wholly-owned subsidiary company – Period of Dispute: 2015-16 to 2017-18 (till June 2017)</p> <ul style="list-style-type: none"> Department confirmed the demand vide Order dated 01-05-2024 relating to Service Tax of Rs. 3.01 Cr. & Penalty of Rs. 4.80 Cr. The company has filed appeal before CESTAT-Delhi on 05-08-2024 against the demand confirmed. Issue in the appeal is denial of Cenvat Credit availed on the invoices more than one year. Appeal is pending before CESTAT-Delhi for its disposal. <p>Financial Implication : Rs. 4.80 Cr.</p>	The matter is pending before CESTAT-Delhi
80.	Joint Commissioner (Appeals), CGST, Gurugram, Haryana	23-10-2015	<p>DLF Estate Developers Limited, wholly-owned subsidiary company (merged with DLF Utilities Limited, wholly-owned subsidiary company) – Period of Dispute: 2010-11 to 2014-15</p> <ul style="list-style-type: none"> Commissioner (Appeals) vide Order dated 22-11-2021 has remanded the matter back to the original adjudicating authority. The demand in the matter is Rs. 0.03 Cr. & Penalty of Rs. 0.005 Cr. Issue in the matter are denial of Cenvat Credit on Input Services used for provision of Exempted Services, Non Reversal of Cenvat Credit under Rule 6(3) of Cenvat Credit Rules, 2004, Wrong availment & Utilisation of Cenvat Credit on Works Contract Service. Matter is pending before Adjudicating Authority. <p>Financial Implication : Rs. 0.005 Cr.</p>	The matter is pending before Joint Commissioner (Appeals), CGST, Gurugram, Haryana

81.	Joint Commissioner (Appeals), CGST, Gurugram, Haryana	24-05-2017	<p>DLF Estate Developers Limited, wholly-owned subsidiary company (merged with DLF Utilities Limited, wholly-owned subsidiary company) – Period of Dispute: 2015-16 to 2017-18 (till June 2017)</p> <ul style="list-style-type: none"> – Commissioner (Appeals), Service Tax has rejected company's appeal vide Order dated 31-08-2018. Against the said Order, the company has filed appeal before CESTAT-Chandigarh on 13-12-2018. CESTAT-Chandigarh vide Order dated 26-09-2019 has remanded the matter back to the original adjudicating authority. The demand in the matter is Rs. 0.29 Cr as Service Tax & Penalty of Rs. 0.30 Cr. Issue in the matter are denial of Cenvat Credit on Input Services used for provision of Exempted Services, Non Reversal of Cenvat Credit under Rule 6(3) of Cenvat Credit Rules'2004, Wrong availment & Utilisation of Cenvat Credit on Works Contract Service. – Matter is pending before Adjudicating Authority. <p>Financial Implication : Rs. 0.30 Cr.</p>	The matter is pending before Joint Commissioner (Appeals), CGST, Gurugram, Haryana
82.	Commissioner (Adj.), Service Tax, Delhi-IV, Gurgaon, Haryana	21-10-2015	<p>DLF Homes Services Private Limited, wholly-owned subsidiary (merged with DLF Recreational Foundation Limited, subsidiary company) – Period of Dispute: 2010-11 to 2014-15</p> <ul style="list-style-type: none"> – Department has confirmed the demand vide Order dated 09-06-2017. Against the Order, the company has filed appeal before CESTAT-Chandigarh on 11-09-2017 on the issue of demand of Service Tax under Category 'Management, Maintenance & Repair Service' in place of 'Works Contract Service' and denied abatement under WCS. Demand in the appeal is Rs. 2.48 Cr. & Penalty of Rs. 1.27 Cr. – Matter is pending before CESTAT-Chandigarh. <p>Financial Implication : Rs. 1.27 Cr.</p>	The matter is pending before CESTAT-Chandigarh
83.	Commissioner (Appeals), CGST, Rohtak, Haryana	18-05-2017	<p>DLF Homes Services Private Limited, wholly-owned subsidiary (merged with DLF Recreational Foundation Limited, subsidiary company) – Period of Dispute: 2015-16</p> <ul style="list-style-type: none"> – Department has confirmed the demand vide Order dated 12-06-2018. Against the Order, the company has filed appeal before CESTAT-Chandigarh on 20-09-2018 on the issue of demand of Service Tax under Category 'Management, Maintenance & Repair Service' in place of 'Works Contract Service' and denied abatement under WCS. Demand in the appeal is Rs. 1.18 Cr. & Penalty of Rs. 0.12 Cr. – Matter is pending before CESTAT - Chandigarh. <p>Financial Implication : Rs. 0.12 Cr.</p>	The matter is pending before CESTAT-Chandigarh
84.	Commissioner (Adj.), Service Tax, I.P. Estate, New Delhi	18-10-2012	<p>DLF Projects Limited, wholly-owned subsidiary - Period of Dispute: 2011-12</p> <ul style="list-style-type: none"> – Department has confirmed the demand vide Order dated 26-06-2014 against which the company has filed appeal before CESTAT - Chandigarh on 11-09-2014 for penalty amount of Rs. 1.00 Cr. Issue in the appeal is demand of differential Service Tax on Construction Service Charges without allowing any benefit of abatement and not allowing payment of service tax on ongoing projects under Works Contract Service Category. – Matter is pending before CESTAT-Chandigarh. <p>Financial Implication : Rs. 1.00 Cr.</p>	The matter is pending before CESTAT-Chandigarh
85.	Assistant Commissioner (CT), Alandur Assessment Circle	25-01-2011	<p>DLF Projects Limited, wholly-owned subsidiary - Period of Dispute: 2007-08 to 2009-10</p> <ul style="list-style-type: none"> – The company has filed Writ Petition before Madras High Court by challenging the demand as raised by Tax Authority for denial of Tax exemptions to SEZ. 	The matter is pending before Assistant Commissioner (CT), Alandur Assessment Circle

			<p>– The Hon'ble Madras High Court has pronounced the Order 28-02-2023 & remanded the matter to the original tax authority to take up afresh. Matter is pending before original tax authority. Issue in the Writ Petition is denial of SEZ Exemptions & demanded tax on sale to SEZ.</p> <p>Financial Implication : Rs. 0.06 Cr.</p>	
86.	Commissioner (Adj.), Service Tax, Audit-II, Gurugram, Haryana	20-08-2013	<p>Fairleaf Real Estate Private Limited, subsidiary company - Period of Dispute: 2008-09 to 2012-13</p> <p>– Department has confirmed the demand vide Order dated 10-01-2017 wherein the company has filed appeal before CESTAT - Chandigarh on 20-04-2017 on the issue of demand of Service Tax on receipt of booking amount & Denial of Cenvat Credit on Rent-a Cab Service & Insurance Service. Demand in the appeal is Rs. 0.13 Cr. as Service Tax & Rs. 0.13 Cr. as Penalty.</p> <p>– Matter is pending before CESTAT-Chandigarh</p> <p>Financial Implication : Rs. 0.13 Cr.</p>	The matter is pending before CESTAT-Chandigarh

Notes:

A. Relating to Direct Tax Litigations:-

1. Sr. no. 1 to 12 relates to Direct Tax.
2. The details relating to direct tax litigations do not include the following:-
 - (i) Cases where the Company has opted for settlement under Direct Tax Vivad se Vishwas Scheme and appropriate forms have been filed involving quantum of Rs. 5,220.28 Cr and a tax demand of Rs. 2,330.77 Cr, which is under process of settlement.
 - (ii) Cases where the return was filed at loss and assessment was also completed at loss.
 - (iii) Cases where either individually, assessment year wise or cumulatively at entity level, the materiality limit is not breached.
 - (iv) Cases where the time limit for filing of appeal before the appellate authorities has expired and no appeal has been preferred by the department.
3. The financial impact represents the proportionate demand to the total demand payable on the completion of assessment by AO, pertaining to litigation pending as on date.

B. Relating to Indirect Tax Litigations:-

1. Sr. no. 13 to 86 relates to Indirect Tax.
2. We have taken materiality threshold entity wise and if some cases are less than the materiality threshold then the same has been disclosed.
3. Cases where the Company has opted the 'Amnesty Scheme', are not reported here. The Company has filed Amnesty Scheme under Kerala VAT Act in the month of October 2024 for the original demand of Rs. 1.74 Cr. - not included above.