



**गेल (इंडिया) लिमिटेड**

(भारत सरकार का उपक्रम – महारत्न कंपनी)

**GAIL (India) Limited**

(A Government of India Undertaking - A Maharatna Company)

गेल भवन,  
16 भीकाएजी कामा प्लेस  
नई दिल्ली-110066, भारत  
GAIL BHAWAN,  
16 BHIKAJI CAMA PLACE  
NEW DELHI-110066, INDIA  
फोन/PHONE : +91 11 26182955  
फैक्स/FAX : +91 11 26185941  
ई-मेल/E-mail : info@gail.co.in

**ND/GAIL/SECTT/2023**

**03.05.2023**

Listing Compliance  
BSE Limited  
Floor 1, Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001  
**Scrip Code: 532155**

**Subject: Additional Details Required for Corporate Announcement filed under Regulation 30 of SEBI (LODR) Regulations, 2015- Supreme Court order dismissing SLP filed by Gujarat Sales Tax Department**

Dear Sir/ Madam,

This is in reference to e-mail dated 02.05.2023.

This is to inform that judgement was pronounced by Hon'ble Supreme Court on 28.04.2023 and the certified copy of order dated 28.04.2023 has still not been received by the Company. However, the copy of said order dated 28.04.2023 was downloaded from Hon'ble Supreme Court's website on 01.05.2023. Accordingly, necessary disclosure was made in compliance to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on the very same day i.e. 01.05.2023.

The Hon'ble Supreme Court has not interfered with the order passed by the Hon'ble Gujarat High Court, as such impugned order dated 28.04.2023 does not have impact on the Company.

This is to state that information in this regard was submitted to the Stock Exchanges from time to time and scan copy of letter dated 07.08.2018 and information submitted by the Company and hosted on Stock Exchange website dated 16.05.2005 are attached for your ready reference.

Thanking you,  
Yours faithfully,

**(Mahesh Kumar Agarwal)**  
Company Secretary

**Encl: as above**



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ND/GAIL/SECTT/2018

7<sup>th</sup> August, 2018

Listing Department  
National Stock Exchange of India Limited  
Exchange Plaza, 5<sup>th</sup> Floor,  
Plot No. C/1, G Block,  
Bandra-Kurla Complex, Bandra (East)  
Mumbai - 400051

Listing Department  
BSE Limited  
Floor 1, Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai - 400001

**Sub.: ANNOUNCEMENT - DECISION OF GUJARAT HIGH COURT ON LEVY  
OF SALES TAX ON INTERSTATE SALE OF NATURAL GAS**

Dear Sir,

This is in compliance of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please find attached herewith the disclosure regarding Decision of Gujarat High Court on levy of sales tax on interstate sale of natural gas.

The above is for your information and records.

Thanking you,  
Yours faithfully,

(A.K. Jha)  
Company Secretary

**DECISION OF GUJARAT HIGH COURT ON LEVY OF SALES TAX ON**  
**INTER STATE SALE OF NATURAL GAS**

*“Sales Tax Department has raised a demand of Rs.3,449.18 crore and interest thereon Rs.1,513.04 crore in respect of Hazira unit in Gujarat, treating the transfer of natural gas from the State of Gujarat to other states, as inter-state sales, during the period from April 1994 to March 2001. Based on the direction of Hon’ble Supreme Court of India in the special writ petition filed by GAIL, the Gujarat Sales Tax Tribunal passed the order in GAIL’s favour and gave instructions for reassessment, considering inter-state transfer as branch transfer. The Sales Tax Department had filed rectification application under section 72 of the Gujarat Sales Tax Act, 1969 with the Gujarat Sales Tax Tribunal which was dismissed by the Tribunal. Thereafter, the Sales Tax Department had filed petitions before the Hon’ble High Court Gujarat against the order of the Tribunal and the same was pending as on 31.03.2018. The Hon’ble High Court Gujarat vide Order dated 31.07.2018 has dismissed the petitions filed by the Gujarat Sales Tax Department.”*

Gail India - GSTT sets aside Sales Tax Demand			
Security Code	532155	Company	GAIL (INDIA) LTD.
Exchange Disseminated Time 18-05-2005 15:52:07			
Page Number 1 out of 1	Gail India Ltd has announced that in a landmark judgment, Gujarat Sales Tax Tribunal (GSTT), Ahmedabad, has set aside Sales Tax Demand of Rs 49,620 million on the Company. The order passed on May 16, 2005, has upheld the stand of the Company that transportation of natural gas by the Company from Gujarat to other states amounts to 'Stock Transfer' and not 'Inter State sale'.		
GAIL (INDIA) LTD.			
Gail to participate upto 10% ex			
Disseminated Time 30-05-2005	The judgment pronounced in favour of the Company and will sizably reduce the Contingent Liability of the Company. The Company protested the demand of Rs 49,620 million raised by the Sales Tax Department of Gujarat State. The central issue was about the transmission of Natural Gas from Gujarat to other states, which Gujarat Sales Tax Department claimed it as inter state sale and assessed the tax provisionally and passed order u/s 41B. The Company carries gas from Gujarat to other states under its ownership and transfers the ownership at the custody transfer point and claim it as Stock Transfer.		
Gail India - Revision in price of			
Disseminated Time 30-05-2005	The dispute on the demand of sales tax by Gujarat Sales Tax Department pertained to the period 1994-95 to 2000-01. Initially, the Company contested the case at Hon'ble Supreme Court. The Hon'ble Supreme Court transferred the case to the State Tribunal on the ground that the issue did not involve pure question of Law. The tribunal after verifying the process involved for transmission of gas, has set aside the demand of the Sales Tax Department and ordered to make regular assessment u/s 41, considering the transfer of gas from Gujarat to other states as Stock Transfer. The Company carries almost 85 % of the gas from Gujarat to various states under its ownership.		
Gail India - GSTT sets aside Sa			
Disseminated Time 18-05-2005			
<a href="#">Close</a>			
Gail & BIS launches Development of National Standard & Code of Practice for Natural Gas pipeline systems			
Disseminated Time 17-05-2005 17:52:49			
Gail implements Gas Management System			
Disseminated Time 16-05-2005 10:39:58			
Gail - IOP team in for city gas projects			

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