

General information about company		
Scrip code	523395	
NSE Symbol	3MINDIA	
MSEI Symbol	NOTLISTED	
ISIN	INE470A01017	
Name of the entity	3M INDIA LIMITED	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Reporting Quarter Type	Yearly	
Date of Quarter Ending	31-03-2026	
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?	Yes	
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes	
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?	No	Not Applicable for the quarter
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?	No	Not Applicable for the quarter
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?	Yes	
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?	No	Not Applicable to the Quarter
Risk management committee	Applicable	
Market Capitalisation as per immediate previous Financial Year	Top 500 listed entities	
Is SCORE ID Available ?	Yes	
SCORE Registration ID	230002	
Reason For No SCORE ID		
Type of Submission	Original	
Remarks (website dissemination)		
Remarks for Exchange (not for 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

Yes

Whether Chairperson is related to MD or CEO

No

Sr	Title (Mr / Ms)	Name of the Director	PAN	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Date of Birth
1	Mr	RAMESH RAMADURAI	AAMPR9889E	07109252	Executive Director	Not Applicable	MD	13-02-1962
2	Ms	RADHIKA GOVIND RAJAN	AKDPR3238A	00499485	Non-Executive - Independent Director	Chairperson		23-04-1956
3	Ms	JUNG HYUN KIM	ZZZZZ9999Z	10954275	Non-Executive - Non Independent Director	Not Applicable		30-11-1975
4	Mr	JAYANAND VASUDEORAO KAGINALKAR	ABKPK3686P	07904558	Executive Director	Not Applicable		19-05-1964
5	Ms	KONG SAU WAI ELIZABETH	ZZZZZ9999Z	10879418	Non-Executive - Non Independent Director	Not Applicable		28-11-1981
6	Mr	NARUMANCHI VENKATA SIVAKUMAR	ASEPS2822G	03534101	Non-Executive - Independent Director	Not Applicable		01-02-1963
7	Mr	DWARAKANATH RANGANATH MAVINAKERE	ACUPM2951J	07565125	Non-Executive - Independent Director	Not Applicable		11-01-1962

I. Composition of Board of Directors

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

Sr	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status
1	No				Inactive
2	No				Active
3	No				Active
4	No				Active
5	No				Active
6	No				Active
7	No				Active

I. Composition of Board of Directors

Sr	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	Tenure of director (in months)	No of Directorship in listed entities including this listed entity (Refer Regulation 17A of Listing Regulations)	No of Independent Directorship in listed entities including this listed entity [with reference to proviso to regulation 17A(1) & reg. 17A(2)]	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1) of Listing Regulations)	No of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulations)	Reason for Cessation	Notes for not providing PAN	Notes for not providing DIN
1	NA		27-03-2015	13-02-2024	31-03-2026		2	2	1	0	Others		Textual Information(1)
2	Yes	24-03-2021	27-05-2016	27-05-2021		118.05	3	3	4	2			
3	NA		01-04-2025				1	0	0	0		Textual Information(2)	
4	NA		01-04-2025				1	0	0	0			
5	NA		01-01-2025				1	0	2	0		Textual Information(3)	
6	NA		15-07-2024			20.17	4	4	5	4			
7	NA		02-02-2026			1.26	2	2	2	1			

Text Block

Textual Information(1)	Foreign Director
Textual Information(2)	Foreign Director
Textual Information(3)	Mr. Ramesh Ramadurai retired from the Company as MD and Director w.e.f 31.03.2026 and Mr. Aseem Kuldip Joshi (DIN: 07504624) has been appointed as MD and Director w.e.f 01.04.2026.

Audit Committee Details							
Whether the Audit Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	03534101	NARUMANCHI VENKATA SIVAKUMAR	Non-Executive - Independent Director	Chairperson	14-08-2024		
2	00499485	RADHIKA GOVIND RAJAN	Non-Executive - Independent Director	Member	27-05-2016		
3	10879418	KONG SAU WAI ELIZABETH	Non-Executive - Non Independent Director	Member	01-04-2025		

Nomination and remuneration committee							
Whether the Nomination and remuneration committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	03534101	NARUMANCHI VENKATA SIVAKUMAR	Non-Executive - Independent Director	Chairperson	26-03-2025		
2	00499485	RADHIKA GOVIND RAJAN	Non-Executive - Independent Director	Member	14-08-2024		
3	10954275	JUNG HYUN KIM	Non-Executive - Non Independent Director	Member	01-04-2025		

Stakeholders Relationship Committee							
Whether the Stakeholders Relationship Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00499485	RADHIKA GOVIND RAJAN	Non-Executive - Independent Director	Chairperson	27-05-2016		
2	10879418	KONG SAU WAI ELIZABETH	Non-Executive - Non Independent Director	Member	26-03-2025		
3	07109252	RAMESH RAMADURAI	Executive Director	Member	01-06-2019	31-03-2026	Textual Information(1)

Sr Text Block

Textual Information(1)

Mr. Ramesh Ramadurai cease to be Member of SRC w.e.f 31 March 2026 and immeditely Mr. Aseem Kuldip Joshi appointed as Member of SRC w.e.f 1 April 2026

Risk Management Committee							
Whether the Risk Management Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	03534101	NARUMANCHI VENKATA SIVAKUMAR	Non-Executive - Independent Director	Chairperson	14-08-2024		
2	10879418	KONG SAU WAI ELIZABETH	Non-Executive - Non Independent Director	Member	01-04-2025		
3	07109252	RAMESH RAMADURAI	Executive Director	Member	01-06-2019	31-03-2026	
4	07904558	JAYANAND VASUDEORAO KAGINALKAR	Executive Director	Member	01-04-2025		
5	00499485	RADHIKA GOVIND RAJAN	Non-Executive - Independent Director	Member	01-04-2019		

Corporate Social Responsibility Committee							
Whether the Corporate Social Responsibility Committee has a Regular Chairperson					Yes		
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00499485	RADHIKA GOVIND RAJAN	Non-Executive - Independent Director	Chairperson	29-05-2020		
2	07109252	RAMESH RAMADURAI	Executive Director	Member	28-03-2015	31-03-2026	
3	07904558	JAYANAND VASUDEORAO KAGINALKAR	Executive Director	Member	01-04-2025		
4	10954275	JUNG HYUN KIM	Non-Executive - Non Independent Director	Member	01-04-2025		

Other Committee						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks

Annexure 1

Annexure 1

III. Meeting of Board of Directors

Disclosure of notes on meeting of board of directors explanatory								
Sr. No.	Date(s) of meeting (if any) in the previous quarter	Date(s) of meeting (if any) in the current quarter	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	03-11-2025				Yes	6	6	2
2	23-12-2025		49		Yes	6	6	2
3		12-02-2026	50		Yes	7	7	3

Annexure 1

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	03-11-2025				Yes	3	3	2	0
2	Audit Committee	23-12-2025	49			Yes	3	3	2	0
3	Audit Committee	12-02-2026	50			Yes	3	3	2	0
4	Nomination and remuneration committee	03-11-2025				Yes	3	3	2	0
5	Nomination and remuneration committee	12-02-2026	100			Yes	3	3	2	0
6	Stakeholders Relationship Committee	03-11-2025				Yes	3	3	1	0

Annexure 1

IV. Meeting of Committees

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)
7	Stakeholders Relationship Committee	12-02-2026	100			Yes	3	3	1	0
8	Risk Management Committee	03-11-2025				Yes	5	5	2	0
9	Corporate Social Responsibility Committee	03-11-2025				Yes	4	4	1	0

Annexure 1

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	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

Annexure 1

Sr	Subject	Compliance status
1	Name of signatory	Pratap Rudra Bhuvanagiri
2	Designation	Company Secretary and Compliance Officer

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				
Sr	Item	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.	Web address
As per regulation 46(2) of the LODR:				
1.1	Details of business	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
1.2	Memorandum of Association and Articles of Association	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
2	Terms and conditions of appointment of independent directors	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
3	Composition of various committees of board of directors	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
4	Code of conduct of board of directors and senior management personnel	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
6	Criteria of making payments to non-executive directors	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
7	Policy on dealing with related party transactions	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
8	Policy for determining 'material' subsidiaries	NA		
9	Details of familiarization programmes imparted to independent directors	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
10	Email address for grievance redressal and other relevant details	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/

11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
12	Financial results	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
13	Shareholding pattern	Yes		www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
14	Details of agreements entered into with the media companies and/or their associates	NA		

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			
	As per regulation 46(2) of the LODR:		
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.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
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.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
16	New name and the old name of the listed entity	NA	
17	Advertisements as per regulation 47 (1)	Yes	www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
18	Credit rating or revision in credit rating obtained	NA	
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	NA	
20	Secretarial Compliance Report	Yes	www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
21	Materiality Policy as per Regulation 30 (4)	NA	
22	Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes	www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
23	Disclosures under regulation 30(8)	Yes	www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
24	Statements of deviation(s) or variations(s) as specified in regulation 32	NA	
25	Dividend Distribution policy as per Regulation 43A(1)	Yes	www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes	www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
26.2	Employee Benefit scheme documents framed in terms of SEBI (SBEB) Regulations, 2021	NA	
27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes	www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes	www.3mindia.in/3M/en_IN/company-in/about-3m/financial-facts-local/

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	

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.
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	

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.
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)	Yes	
26	Meeting of Risk Management Committee	21(3A)	Yes	
27	Quorum of Risk Management Committee meeting	21(3B)	Yes	
28	Gap between the meetings of the Risk Management Committee	21(3C)	Yes	
29	Vigil Mechanism	22	Yes	
30	Policy for related party Transaction	23(1), (1A), (5), (6), & (8)	Yes	

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.
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)	NA	
36	Alternate Director to Independent Director	25(1)	NA	
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	

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.
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)	Yes	
48	Vacancies in respect Key Managerial Personnel	26A(1) & 26A(2), 26A(3)	Yes	
	Any other information to be provided - Add Notes			

Annexure II

1	Name of signatory	Pratap Rudra Bhuvanagiri
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	Pratap Rudra Bhuvanagiri
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		No
Number of cyber security incidence or breaches or loss of data event occurred during the quarter		
Sr.	Date of the event	Brief details of the event

Signatory Details

Name of signatory	Pratap Rudra Bhuvanagiri
Designation of person	Company Secretary and Compliance Officer
Place	Bengaluru
Date	29-04-2026

Investor Grievance Details	
No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	11
No. of investor complaints disposed off during the Quarter	11
No. of investor complaints those remaining unresolved at the end of the Quarter	0

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	Centralized Processing Center, Income tax Department, Bengaluru	03-03-2026	NA	Intimation order under section 143(1) of Income Tax Act, 1961 ("IT Act") was issued on 3 March 2026 wherein following two issues are noted: a) Credit for TDS, amounting to INR 8,382,472, in the name of 3M Electro and Communication India Private Limited has not been granted. b) Interest under section 234C, amounting to INR 16,293,721, has been charged for delay in deposit of advance tax. The Company had initiated the advance tax payment on time, however, due to a technical issue in the interface between the bank and the Income Tax Portal, the said payment got returned back to the Company's bank account. On noticing the same, the Company again initiated the above payment, however, the due date for payment of advance tax had already passed. The above two issues have led to demand of INR 80,22,280. The Company has filed appeal before CIT(A) on 1 April 2026.
2	Principal Commissioner of Income Tax - 2, Bengaluru	18-03-2026	NA	We have received order under section 263 of the IT Act proposing disallowance of donation, of INR 3,950,000, claimed under section 80G of the IT Act. The Company will await the consequential order section 143(3), read with section 263, of the IT Act and then decide upon the next course of action.
3	Assistant Commissioner, Ward 203 & 204 (KCS), Vyapar Bhawan, IP Estate, New Delhi - 110002	29-12-2025	NA	We have received order under section 74 of CGST Act, 2017, demanding tax, interest and penalty, amounting to INR 10,359,938, for excess claim of input tax credit based on mismatch between Form GSTR 2A and Form GSTR 3B for FY 2018-19.