

GMR Airports Limited ('GAL')
Civil Proceedings

1. Yogendra Kr. Goel v. GMR Airports Limited (CS DJ ADJ – 145/2021), Additional District Judge (ADJ) South West, Dwarka, New Delhi

Y.K. Goel, a former consultant, has filed a suit against GAL for payment of INR 0.14 Cr. along with interest towards variable component of his remuneration. Matter is pending.

2. Siddharth Dubey v. Interglobe Aviation Ltd. (Indigo) & GMR Airports Limited, Consumer Complaint Number 183/2022, District Consumer Forum, Lucknow

The Complainant has filed a consumer complaint against Indigo Airlines, GAL and AAI seeking compensation of INR 0.45 Cr. for missing a Delhi-Lucknow flight due to negligence of Indigo staff. Matter is pending.

3. Sifax Group Nigeria Limited v. Attorney General of Federation & GMR Airports Limited, Suit no. FHC/L/CS/1999/2022, Federal High Court of Nigeria in the Lagos Judicial Division Holden at Ikoyi, Nigeria

Plaintiff has filed a suit against the Federation of Nigeria, the agencies of government of Nigeria, TAV Airports Holding Company and GAL for disqualifying them from tender floated by Nigerian government inviting bids for the development of the Murtala Muhammed International Airport, Ikeja, Lagos claiming misrepresentation and non-compliance of bid conditions. Matter is pending.

4. Airport Authority of India ("AAI") v. GMR Airports Limited, Curative Petition (c) No. 198/2022, Supreme Court of India

AAI has filed a curative petition seeking to cure the judgment passed by the Supreme Court dismissing the Civil Appeal filed by AAI, wherein it upheld the judgment of the Bombay High Court (Nagpur Bench) allowing the writ petition filed by GAL and set aside the communication of annulment of the bidding process for the MIHAN Airport project. Matter is pending.



Direct Tax Matters

1. GMR Airports Ltd vs. DCIT, Circle 3(1)(2), Bangalore, Case No. 709689621091120, Amount Involved – INR 62,56,420, Assessment Year - 2014-15

An appeal has been filed and pending before CIT(A)-11, Bangalore for (1) disallowance under section 14A of the IT Act at INR 43,37,985/-, 2) short grant of tax refund amount by INR 16,96,525/-, 3) short grant of interest by INR 2,21,910/- in the order dated June 18, 2020 passed giving effect to the ITAT order under section 254 of the IT Act.

2. GMR Airports Ltd vs. DCIT, Circle 3(1)(2), Bangalore, Case No. 413906961290119, Amount Involved - INR 54,79,68,542, Assessment Year - 2016-17

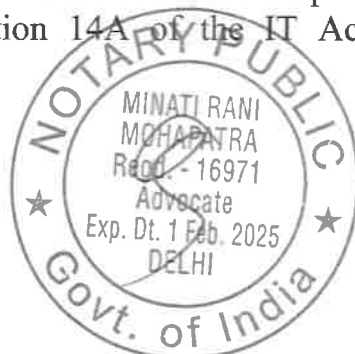
An appeal has been filed and pending before CIT(A)-11, Bangalore against tax demand of INR 23,59,27,480/- created due to (1) disallowance of interest expenses of INR 33,96,09,067/- under section 36(1)(iii) / 37(1) of IT Act, (2) disallowance of INR 18,69,57,097/- under section 14A of the IT Act (3) disallowance of claim of deduction under section 80G of IT Act of INR 83,57,500/-, (4) disallowance of claim of legal and professional charges of INR 1,14,44,878/- under section 37 of IT Act, (5) disallowance of legal and professional charges of INR 16,00,000/- under section 37(1) of IT Act in the order dated December 29, 2018 passed under section 143(3) of the IT Act. A tax payment of INR 9,65,28,070/- has been paid against the tax demand of AY 2016-17.

3. GMR Airports Ltd vs. DCIT, Circle 3(1)(2), Bangalore, Case No. 293566771200120, Amount Involved - INR 60,30,95,112, Assessment Year - 2017-18

An appeal has been filed and pending before CIT(A)-11, Bangalore against tax demand of INR 25,23,16,182/- created due to (1) disallowance of interest expenses of INR 38,48,96,274/- under section 36(1)(iii) of the IT Act, (2) additional disallowance of INR 21,81,98,838/- under section 14A of the IT Act, (3) excess charge of Interest under section 234B and 234D of the IT Act in the order dated December 28, 2019 passed under section 143(3) of the IT Act. A tax payment of INR 5,92,09,435/- has been paid against the tax demand of AY 2017-18.

4. GMR Airports Ltd vs. DCIT, Central Circle 2(2), Bangalore, Case No. 259015250090821, Amount Involved - INR 66,74,48,805, Assessment Year - 2018-19

An appeal has been filed and pending before CIT(A)-11, Bangalore against tax demand of INR 25,89,45,541/- created due to (1) Disallowance under section 36(1)(iii) of IT Act of claim of interest expenses of INR 39,42,48,855/-, (2) disallowing under section 14A of the IT Act of INR 22,66,18,596/-, (3)



disallowing under section 14A of the IT Act in the computation of Book Profit of Rs.22,66,18,596/-, (4) not allowing deduction / reduction towards deferred tax amount of INR 1,10,26,517/- credited to the P/L A/c in the computation of Book Profit under section 115JB of IT Act, (5) not considering the addition towards interest on income tax of INR 4,89,445/- debited to the P/L A/c in the computation of Book Profit under section 115JB of IT Act, (6) disallowance of claim of deduction under section 80G of IT Act of INR 51,50,000/-, (7) short grant of interest under Section 244B of IT Act by INR 14,52,542/-, and (8) Short charge of interest under section 234D of IT Act by INR 2,84,62,850/- in the order dated July 12, 2021 passed under section 143(3) of the IT Act. A tax payment of INR 4,97,00,000/- has been made against the tax demand of AY 2018-19.

5. GMR Airports Ltd vs. ADIT, CPC, Bangalore, Case No. 701265370250622, Amount Involved - INR 98,07,762, Assessment Year - 2021-22

An appeal has been filed and pending before CIT(A)-11, Bangalore (1) to delete the disallowance of interest on TDS of INR 98,07,762/- made again which is already considered in the return of income, and (2) to rectify mistake in option of New Tax Regime under section 115BAA of the IT Act upon processing of return under section 143(1) of the IT Act.

6. GMR Airports Ltd vs. DDIT, CPC, Bangalore, Case No. 958002390160223, Amount Involved - INR 13,93,573 Assessment Year - 2022-23

An appeal has been filed and pending before CIT(A)-11, Bangalore against short grant of interest under section 244A of the IT Act by INR 13,93,573/- upon processing of return under section 143(1) of IT Act.

7. GMR Airports Ltd vs. DCIT, CPC, Bangalore, Case No. CIT(A), Bangalore – 3/10184/2018-19 (ITAT referred back), Amount Involved - INR 18,67,010, Assessment year - 2016-17

The ITAT in the appeal filed has restored back the matter to the file of CIT(A)-11, Bangalore with respect to short grant of interest under section 244A of the IT Act and the same is pending.

8. GMR Airports Ltd vs. DCIT, CC-2(2), Bangalore, Case No. FR No.17267/23, Amount Involved - INR 24,05,84,494, Assessment Year- 2019-20

A Writ petition has been filed and pending before Karnataka High Court in connection with the notice issued under section 143(2) of the IT Act, order issued under section 148A(d) of the IT Act, and notice under section 148 of the IT Act for reopening of assessment for making disallowance under section 36(1)(iii) of the IT Act.



Indirect Tax Matters

Following is the list of Indirect tax matters pending against GAL:

1. Commissioner GST Audit 2 Delhi vs. GMR Airports Ltd, Show Cause Notice No. 49/2020-21, Amount Involved – INR 4,18,58,900

A Show cause notice has been issued under section 73 of the Finance Act, 1994 thereby proposing to levy service tax of INR 4.19 Cr. along with interest and penalty on the ground that GAL has issued corporate guarantees without consideration for loan availed by its subsidiaries during the period April, 2014 to June, 2017. Matter is pending.

2. GMR Airports Ltd vs. Deputy Commissioner, Customs, Amount Involved – INR 1,50,000

GAL has filed an appeal before 1st Custom Appellate Authority against the order of levy of fine of INR 1,00,000/- and Penalty of INR 50,000/- under the Customs Act on import of IATA Manuals for training purpose. Matter is pending for orders.



GMR INFRA DEVELOPERS LIMITED (“GIDL”)

Direct Tax matters

**1. GMR Infra Developers Ltd vs. Assessment Unit, Income Tax Department,
Case No. 995939730280323, Amount Involved – INR 11,17,493, Assessment
Year – 2021-22**

An appeal has been filed and pending before CIT(A), NFAC for short grant of interest under section 244A of the IT Act by INR 11,17,493/- while granting the tax refund amount upon completion of assessment under section 143(3) of the IT Act.



GMR Airports Infrastructure Limited ('GIL')

Civil Proceedings

- 1. Mr. Nawab Mir Barkat Ali Khan Bahadur & Another vs. Union of India & 9 Others (O.S.No.217/2016), Telangana Waqf Tribunal**

And

Andhra Pradesh Industrial Infrastructure Corporation Ltd. vs. Nawab Mir Barkhat Ali Khan & 10 others (W.P No. 25911/2009), Telangana High Court

Plaintiff has filed a suit claiming certain land as waqf land and sought for possession of the land or alternatively for compensation of INR 5 Cr. per acre along with mesne profits of INR 42.62 Cr before the Andhra Pradesh Waqf Board Tribunal against the Union of India and others including GIL as one of the Defendants. In the suit relief is sought against the government and GIL is only a pro forma party. The suit proceedings are stayed by High Court in a writ petition filed by one of the Defendants. Matters are pending.

- 2. Kodali Jaya Lakshmi & Another vs. State of Andhra Pradesh (Now State of Telangana) & 5 others (W.P.No.7598 of 2010), Telangana High Court**

A writ has been filed against the Government of Andhra Pradesh (now State of Telangana), GIL and others seeking direction to the revenue authorities to convey land in favour of the Petitioners in exchange of their land acquired by the State Government for the development of the Hyderabad Airport. In the writ petition the relief is sought against government and GIL is only a pro forma party. Matter is pending.

- 3. Canara Bank vs. GMR Rajahmundry Energy Limited ('GREL') & Ors before Debt Recovery Tribunal (DRT) -I, Chennai. (TA 142 of 2022)**

And

GMR Rajahmundry Energy Limited (GREL) & Ors Vs. UOI & Ors before Delhi High Court (Writ Petition 10087 of 2021)

Canara Bank had filed a petition before DRT, Bengaluru for recovery of dues with further interest and other dues against GREL, GIL & GGAL. The High Court of Delhi, on a petition by GREL had stayed the said proceedings. As on date, while the stay has been vacated, the main writ for no coercive action by the Lenders of GREL is still pending. The matter has been transferred to DRT Chennai due to Ministry of Finance notification and the said proceedings are pending.

- 4. In the matter of Arbitration under the Arbitration Rules of the Singapore International Arbitration Centre (SIAC) between Power & Energy International Mauritius Ltd ('PEIML') and GMR Airports Infrastructure Limited (GIL) and others (Arb. No. 170/2022)**



PEIML has initiated an arbitration against GIL and others before the SIAC exercising its put option in terms of shareholder's agreement calling upon GIL to purchase all of its shares in GMR Energy Ltd ('GEL') at the prescribed value and seeking certain claims arising out of indemnification in terms of subscription agreement. The Arbitral proceedings are ongoing.

Proceedings of GIL pertaining to the Demerged Undertaking

Under a composite scheme of arrangement undertaken *inter alia* between GMR Airports Infrastructure Limited ("GIL"), and GMR Power and Urban Infra Limited ("GPUIL") and their respective shareholders ("Scheme") and sanctioned by the National Company Law Tribunal, Mumbai Branch, the following matters pending or initiated after 1st April, 2021 being the Appointed Date pertain to the 'Demerged Undertaking' are to be transferred to and substituted with GPUIL.

A. Civil Proceedings:

In terms of the Scheme, certain civil proceedings against GIL, substitution of GPUIL is yet to be effected before respective courts. Therefore, GIL is still party in the following matters:

1. MRT Signals Ltd. vs. GMR Airports Infrastructure Limited (GIL) before Arbitral Tribunal of MSME, West Bengal.

MRT Signals, a sub-contractor of GIL for DFCC Project has approached MSME Council for payment of its outstanding dues of INR 0.98 Cr. On a challenge to maintainability, an application was filed for dismissal, which is reserved for orders. Application for substitution also stands filed and the same is pending.

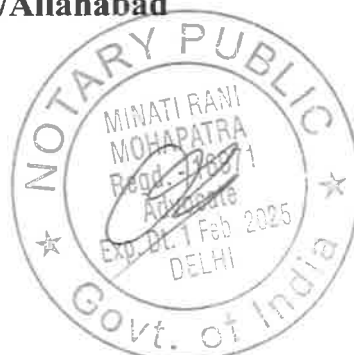
2. Rajashekar R vs. GMR Airports Infrastructure Limited (GIL) and Ors. Labour Court, Bengaluru (ID No. 68/2017)

And

GMR Airports Infrastructure Limited (GIL) vs. Rajashekhar R. before Karnataka High Court (W.P. no. 3610/2020)

Rajashekar R, an ex-employee, was terminated from services for misconduct. He raised an Industrial Dispute demanding reinstatement/compensation. On a challenge to maintainability, Learned PO, Bangalore affirmed its jurisdiction. Application for substitution will be filed before the Labour Court. Aggrieved by aforesaid order, GIL filed a writ before the High Court of Karnataka. Matter is pending and Labour Court Proceedings are stayed. GIL stands substituted by GPUIL at the High Court

3. GMR Airports Infrastructure Limited (GIL) vs. State of U.P. & Others. (Appeal No. 01551/2019), before the Commissioner (Appellate Authority), Prayagraj/Allahabad Division, Prayagraj/Allahabad



District Magistrate Fatehpur, (U.P.) had raised a demand of INR 0.40 Cr. alleging extraction of ordinary soil beyond permissible area by GIL and rejected representation filed by GIL. Aggrieved by rejection, GIL filed an appeal before the Commissioner (Appellate Authority). Matter (along with GIL-GPUIL application for substitution) is pending.

4. GMR Airports Infrastructure Limited (GIL)Vs State of U.P. & Others. (Appeal No. 01553/2019), before the Commissioner (Appellate Authority), Prayagraj/Allahabad Division, Prayagraj/Allahabad

District Magistrate Fatehpur, (U.P.) had raised a demand of INR 0.25 Cr. alleging extraction of ordinary soil beyond permissible area by GIL and rejected representation filed by GIL. Aggrieved by rejection, GIL filed an appeal before the Commissioner (Appellate Authority). Matter (along with GIL-GPUIL application for substitution) is pending.

5. M/s Shree Riddhi Siddhi Buildwell Ltd. vs. GMR Airports Infrastructure Limited (GIL), (Claim Petition No. 293/2020), before MSME Arbitral Tribunal Agra

The Applicant, a sub-contractor for DFCC Project has approached MSME Council for payment of its principal outstanding dues of INR 0.77 Cr. plus loss of profits and litigation cost. The matter is reserved for orders.

6. M/s Raj & Co. vs. GMR Airports Infrastructure Limited (GIL)& Anr. before Arbitral Tribunal, Jhansi under MSME Act,2006

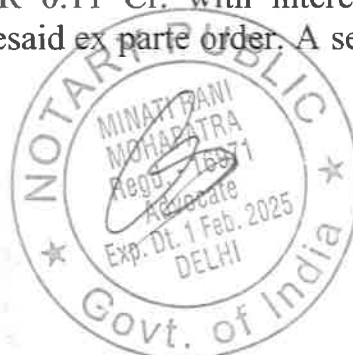
The Applicant, a sub-contractor for DFCC Project had approached MSME Council, Jhansi for payment of its outstanding dues of INR 0.36 Cr. plus interest. The matter proceeded for arbitration and the Arbitral Tribunal awarded the applicant an amount of INR 0.41 Cr.

7. M/s Manu Constructions vs. GMR Airports Infrastructure Limited (GIL), Application no. UP29C0020246/S/00003, before Zonal Micro & Small Enterprises Facilitation Council, Kanpur

M/s Manu Constructions has filed an application claiming an amount of INR 0.11 Cr. for the work done. Application for substitution of GIL with GPUIL will be filed at the appropriate stage. Matter is pending.

8. Shree Bhagwandeem & Ors. vs. GMR Airports Infrastructure Limited (GIL) & Anr., EC/16/2021 before the Courts of Workmen Compensation Commissioner

The legal heirs of Mr. Pradeep Kumar Prajapati, who died in an accident at GIL's premises due to falling off a machinery part had filed a claim under Workmen Compensation Act, 1923. The Ld. Commissioner has directed GIL (being the Principal Employer) to deposit INR 0.11 Cr. with interest. GIL has filed an application for setting aside the aforesaid *ex parte* order. A separate application for substitution will be made.



9. M/s AB. Constructions vs. GMR Airports Infrastructure Limited (GIL), ARB. P. No. 833/2023, before High Court of Delhi

AB Constructions a sub-contractor for DFCC project has filed an application under section 11 of the Arbitration and Conciliation Act, 1996 seeking the appointment of an arbitrator for adjudication of disputes pertaining to recovery of INR 0.78 Cr. arising out of the Purchase Order issued by GIL. Matter is pending. Application for substitution will be made.

B. Criminal proceedings:

In terms of the Scheme, the following criminal proceedings against GIL were to be transferred and substituted with GPUIL, but no such transfer of criminal cases could be effected. Therefore, GIL is still party to the following criminal matters:

Manish Choudhary vs. State of Rajasthan, GMR Airports Infrastructure Limited (GIL) & Ors. (CRLMP-1573/2019) before Rajasthan High Court, Jodhpur

and

Manish Choudhary vs. State of Rajasthan, GMR Airports Infrastructure Limited (GIL) & Ors. (Cr. Rev. No. 58/ 2019) before the Additional District Judge Jodhpur

GIL had terminated the services of its Sub-Contractor M/s. Homax through Manish Chaudhary, who was working at Kanpur site. Homax through Manish Chaudhary filed a FIR under section 420/406/120B of IPC. Aggrieved by dismissal of his FIR by Additional Chief Judicial Magistrate (ACJM), Jodhpur and appeal by Additional District Judge (ADJ), Jodhpur, a Criminal Misc. Petition before the Rajasthan High Court had been filed which is pending.

Homax through Manish Chaudhary filed another FIR under same sections against GIL. The Ld. ACJM, Jodhpur has accepted the final report of Investigating Officer and dismissed the protest application filed by the Complainant, leading to a criminal revision being preferred before the ADJ Jodhpur which is pending.

C. Motor Accident Claim Tribunal ('MACT') Proceedings:

In terms of the Scheme, the following MACT proceedings were to be transferred and substituted with GPUIL, but no such transfer of MACT cases could be effected. Therefore, GIL is still party in the following MACT matters:

1. Ms. Asha Devi & Anr. vs. GMR Airports Infrastructure Limited (GIL) & Ors. (Claim Petition No.812/2019) before Motor Accident Claim Tribunal, Jaipur



The claimant is claiming compensation of INR 1.27 Cr. alleging that her son, who was sitting in a UP roadways bus, died due to rash and negligent driving by the bus resulting in accident with GIL's vehicle. Matter is pending.

2. Mrs. Gayatri and Ors. vs. GMR Airports Infrastructure Ltd (GIL), MAC no. 70/2022, before Motor Accident Claim Tribunal, Chitrakoot

The claimant is claiming compensation of INR 0.56 Cr. as her son died in an accident involving a truck owned by GIL. Matter is pending.

3. Mr. Shravan Kumar vs. Ram Pravesh Singh, GMR Project Director and New India Insurance company Limited, MAC no. 70/2022, before Motor Accident Claim Tribunal, Chitrakoot

The claimant is claiming compensation of INR 0.74 Cr. as a truck owned by GIL caused an accident while the claimant and his father were standing by the road side causing injuries to the claimant and death of his father. Matter is pending.

4. Bhupat Singh vs. GMR Airports Infrastructure Limited (GIL)& Ors., MAC no. 84/70/2020, Before Motor Accident Claim Tribunal, Banda

The claimant is claiming compensation of INR 0.5 Cr. as his motor cycle met with an accident with a truck owned by GIL causing serious injuries to the claimant. Matter is pending.

Letters/Notices

- A. As regards to put option notices:
- i. one of the investors of GMR Energy Limited ('GEL') has nominated its representative to amicably resolve the dispute with GPUIL / GIL.
 - ii. another investor of GMR Energy Limited has been requested for settlement with GPUIL.
- B. As regards to GREL, the Lenders of GREL have issued Letters/notices against GREL/GPUIL/GIL. However, none of such notices have culminated into a legal proceeding/adjudication against GIL. The ones that have resulted into legal proceedings against GIL have been disclosed in the instant report.



Direct Tax Matters

- 1. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 354381631291018, Amount Involved – INR 13,11,632, Assessment Year - 2008-09**

An appeal has been filed and pending before CIT(A)-11, Bangalore with reference to short grant of tax refund by INR 13,11,632/- due to (1) excess charge of interest under section 234D of the Income Tax Act, 1961 ('IT Act') by INR 18,228/-, (2) short grant of interest under section 244A(1A) of the IT Act by INR 12,93,404/- in the order dated September 7, 2017 passed to give effect to the Order of CIT(A)-11, Bangalore, and (3) not disposing the application under section 154 of the IT Act

- 2. GMR Airports Infrastructure Ltd(GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 354791301291018, Amount Involved – INR 15,42,060, Assessment Year - 2011-12**

An appeal has been filed and pending before CIT(A)-11, Bangalore with reference to short grant of tax refund by INR 15,42,060/- due to (1) short grant of interest under section 244A(1A) of the IT Act by INR 15,42,060/- in the order dated September 7, 2017 passed to give effect to the order of CIT(A)-11, Bangalore, and (2) not disposing the application under section 154 of the IT Act

- 3. GMR Airports Infrastructure Ltd(GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 356767891301018, Amount Involved – INR 50,00,140, Assessment Year- 2012-13**

An appeal has been filed and pending before CIT(A)-11, Bangalore with reference to short grant of tax refund by INR 50,00,140/- due to (1) short grant of interest under section 244A(1A) of the IT Act by INR 50,00,140/- in the order dated September 7, 2017 passed to give effect to the order of CIT(A)-11, Bangalore, and (2) not disposing the application under section 154 of the IT Act

- 4. GMR Airports Infrastructure Limited (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 357079841301018, Amount Involved – INR 79,02,510, Assessment Year - 2013-14**

An appeal has been filed and pending before CIT(A)-11, Bangalore with reference to short grant of tax refund by INR 79,02,150/- due to (1) short grant of interest under section 244A(1A) of the IT Act by INR 79,02,510/- in the order dated September 7, 2017 passed to give effect to the order of CIT(A)-11, Bangalore and (2) not disposing the application under section 154 of the IT Act.

- 5. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 327220431200320, Amount Involved – INR 1,82,09,23,391, Assessment Year - 2016-17**



An appeal has been filed and pending before CIT(A)-11, Bangalore for tax demand of INR 20,81,53,740/- created due to 1) Transfer Pricing adjustment of INR 90,05,62,335/- as per Transfer Pricing order based on earlier year's order and 2) disallowance under section 14A of the IT Act of INR 92,03,61,056/-partly based on report on disallowance obtained from Chartered Accountants towards direct and indirect interest cost and 0.50% based on formula prescribed in Rule 8D(iii) of the Income Tax Rules, 1962 ('IT Rules') in the assessment order dated February 27, 2020 passed under section 143(3) read with Section 144C(3) of the IT Act. A tax payment of INR 10,00,00,000/- has been made against the tax demand of AY 2016-17.

6. GMR Airports Infrastructure Limited (GIL)vs. DCIT, Central Circle 2(2), Bangalore, Case No. 286305340130821, Amount Involved – INR 94,59,37,880 Assessment Year - 2017-18

An appeal has been filed and pending before CIT(A)-11, Bangalore with reference to (1) transfer pricing adjustment of INR 14,61,08,578/- (2) the additional disallowance of INR 78,96,02,443/- under section 14A of the IT Act, (3) charging of interest of INR 53,77,55,800/- under section 234C of the IT Act, (4) non grant of Tax refund amount of INR 4,01,05,331/- and (5) non granting of interest under section 244A of the IT Act of INR 1,02,26,859/- in the assessment order dated June 18, 2021 passed under section 143(3) read with Section 144C(3) of the IT Act. The Tax Refund amount of INR 4,01,05,331/- with interest under section 244A has been granted.

7. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 506562311310820 and 588614510270921, Amount Involved – INR 1,68,73,97,796, Assessment Year- 2018-19

An appeal has been filed and pending before CIT(A)-11, Bangalore with reference to (1) disallowance of INR 9,67,751/- under section 37 of the IT Act, (2) adjustment of INR 49,60,27,300/- towards corporate guarantee given to bank for the loan availed by the associated enterprise, (3) to delete additional disallowance of INR 1,18,78,66,745/- under section 14A of the IT Act read with Rule 8D of the IT Rules, (4) short grant of TDS credit of INR 74,255/-, (5) short grant of interest under section 244A of the IT Act by INR 24,62,280/- and (6) short grant of tax refund by INR 25,36,000/- in the assessment order dated September 16, 2021 passed under section 143(3) read with Section 144C(3) of the IT Act.

8. GMR Airports Infrastructure Ltd(GIL) vs. ADIT, CPC, Bangalore, Case No. 579147921240920, Amount Involved – INR 23,01,600, Assessment Year - 2019-20



An appeal has been filed and pending before CIT(A)-11, Bangalore for short grant of interest under section 244A of the IT Act of INR 23,01,600/- upon processing of return under section 143(1) of the IT Act.

9. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 599771270280422, Amount Involved – INR 1,28,59,007, Assessment Year - 2008-09

An appeal has been filed and pending before CIT(A)-11, Bangalore for (1) Non-allowing claim of deduction under section 80G of the IT Act of INR 6,00,000/-, (2) excess charge of interest under section 234B of the IT Act by INR 56,829/-, (3) excess charge of interest under section 234D of the IT Act by INR 31,813/-, (4) refund of excess tax amount by INR 73,870/-, (5) excess adjustment of tax refund by INR 39,17,758/-, and (6) short grant of tax refund amount of INR 81,78,737/- in the order dated March 22, 2022 passed giving effect to order of ITAT.

10. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 600219560280422, Amount Involved – INR 2,14,12,543, Assessment Year - 2009-10

An appeal has been filed and pending before CIT(A)-11, Bangalore for (1) excess charge of interest under section 234D of the IT Act by INR 3,10,472/-, (2) excess levy of interest under section 220(2) of the IT Act by INR 2,37,917/-, (3) short grant of interest under section 244A of the IT Act by Rs.2,08,64,149/- and (4) short grant of tax refund amount of INR 2,14,12,543/-.

11. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 817050030241122, Amount Involved – INR 55,52,235, Assessment Year - 2010-11

An appeal has been filed and pending before CIT(A)-11, Bangalore (1) to not to consider the effect of adjustment of tax refund amount of INR 3,57,63,132/- of AY 2019-20 towards AY 2010-11, and (2) for short grant of interest under section 244A of the IT Act by INR 55,52,235/- in the order dated October 26, 2022 passed giving effect to the order of ITAT. The tax refund adjustment of INR 3,76,91,998/- has been made.

12. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 817520290241122, Amount Involved – INR 1,53,86,696, Assessment Year - 2011-12

An appeal has been filed and pending before CIT(A)-11, Bangalore for short grant of interest under section 244A of the IT Act by INR 1,53,86,696/- in the order dated October 26, 2022 passed giving effect to the order of ITAT.



13. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 817937070241122, Amount Involved – INR 96,29,223, Assessment Year- 2012-13

An appeal has been filed and pending before CIT(A)-11, Bangalore for (1) disallowance under section 14A of the IT Act of INR 35,40,000/- in the computation of book profit, (2) to consider the correct amount of tax refund granted at INR 25,00,07,214/- (excluding interest under Section 244A of the IT Act), and (3) short grant of interest under section 244A of the IT Act by INR 60,89,223/- in the order dated October 26, 2022 passed giving effect to the order of ITAT.

14. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 817937070241122, Amount Involved – INR 2,74,78,263, Assessment Year - 2013-14

An appeal has been filed and pending before CIT(A)-11, Bangalore for (1) disallowance under section 14A of the IT Act of INR 7,037/- in the computation of book profit, (2) short grant of TCS Credit by INR 1,01,643/-, and (3) short grant of interest under section 244A of the IT Act by INR 2,73,69,583/- in the order dated October 26, 2022 passed giving effect to the order of ITAT.

15. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 673316720150622, Amount Involved – INR 13,41,26,720, Assessment Year - 2021-22

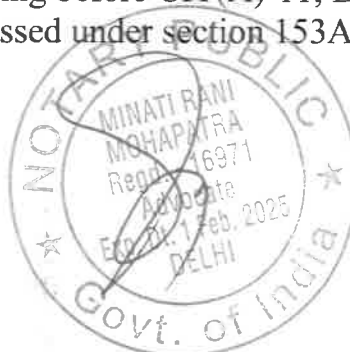
An appeal has been filed and pending before CIT(A)-11, Bangalore (1) to delete double addition of INR 13,38,47,910/- under section 41(1)(a) of the IT Act towards the liabilities / provision no longer required written back based on reporting in tax audit report and (2) for short grant of interest under section 244A of INR 2,78,810/- upon processing of return under section 143(1) of the IT Act.

16. GMR Airports Infrastructure (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 982829200150323, Amount Involved – INR 95,29,428, Assessment Year - 2022-23

An appeal has been filed and pending before CIT(A)-11, Bangalore due to (1) short grant of TDS credit of INR 78,12,442/-, (2) short grant of interest under section 244A of the IT Act of INR 17,16,986/-, and (3) wrong levy of fees under section 234F of the IT Act of INR 1,000/- upon processing of return under section 143(1) of the IT Act.

17. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 31/DCIT, CC-2(2)/CIT(A)-11/2015-16 (ITAT referred back), Amount Involved – INR 13,16,173 Assessment Year – 2008-09

An appeal has been filed and pending before CIT(A)-11, Bangalore for quashing the order dated March 25, 2015 passed under section 153A of IT Act.



18. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 195/DC-11(3)/A-1/11-12 (ITAT referred back), Amount Involved – INR 1,10,13,046, Assessment Year - 2009-10

An appeal has been filed and pending before CIT(A)-11, Bangalore for disallowance under section 14A of the IT Act at INR 27,10,53,782/- as against the amount of disallowance of INR 26,00,40,736/- resulting in enhanced disallowance of INR 1,10,13,046/- in the assessment order dated December 12, 2011 passed under section 143(3) of the IT Act.

19. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 379/DCIT, CC-2(2)/CIT(A)-11/2015-16 (ITAT referred back), Amount Involved – INR 26,00,40,736, Assessment Year - 2009-10

An appeal has been filed and pending before CIT(A)-11, Bangalore for (i) quashing the order dated March 18, 2016 passed under section 143(3) read with Section 153A of the IT Act; and (ii) no disallowance under section 14A of the IT Act to be made considering the latest legal position as against the amount of disallowance of INR 26,00,40,736/-.

20. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 379/DCIT, CC-2(2)/CIT(A)-11/2015-16 (ITAT referred back), Amount Involved – INR 5,35,95,438, Assessment Year - 2009-10

An appeal has been filed and pending before CIT(A)-11, Bangalore for (1) adjustment of INR 5,35,95,438/- towards stand by letter of credit issued for the benefit of associate enterprises and (2) interest of INR 4,10,57,672/- under section 234B of the IT Act in the assessment order dated March 18, 2016 passed under section 143(3) read with Section 153A of the IT Act.

21. GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 174/CIT(A)-11/Bengaluru/2017-18 (ITAT referred back), Amount Involved – INR 2,55,41,24,014, Assessment Year - 2014-15

An appeal has been filed and pending before CIT(A)-11, Bangalore against tax demand of INR 45,66,24,770/- created due to (i) TP Adjustment of INR 56,74,09,723/- to the value of international transaction towards SBLC and Corporate Guarantee; (ii) disallowance under section 14A of the IT Act at INR 194,82,95,190/- by applying formula prescribed in Rule 8D of the IT Rules as against the amount of disallowance under section 14A of the IT Act made in the return of INR 44,13,69,425/-, and (iii) allowing deduction of INR 3,84,19,101/- towards the amortized amount of upfront fees and legal charges as against allowing the same as revenue deduction in the year in which loan facility availed as claimed in the return of income in AY 2010-11 upon completion of assessment vide order dated December 15, 2017 passed under section 143(3) read with



Section 144C of the IT Act. A tax payment of INR 9,13,24,954/- has been made against tax demand of AY 2014-15.

22.GMR Airports Infrastructure Ltd (GIL) vs. DCIT, Central Circle 2(2), Bangalore, Case No. 382/CIT(A)-11/Bengaluru/2017-18 (ITAT referred back), Amount Involved – INR 3,50,89,93,998, Assessment Year- 2015-16

An appeal has been filed and pending before CIT(A)-11, Bangalore against tax demand of INR 29,88,05,030/- created due to (i) TP Adjustment of INR 73,83,90,796/- to the value of international transaction towards SBLC and Corporate Guarantee; and (ii) disallowance under section 14A of the IT Act at INR 277,06,13,934/- by applying formula prescribed in Rule 8D of the IT Rules as against the amount of disallowance under section 14A of the IT Act made in the return of INR 10,732/- upon completion of assessment vide order dated March 29, 2018 passed under section 143(3) read with Section 144C of the IT Act. A tax payment of INR 6,00,00,000/- has been made against the tax demand of AY 2015-16.

23.PCIT / DCIT, Central Circle 2(2), Bangalore vs. GMR Airports Infrastructure Ltd (GIL), Case No. ITA 337, 338 & 339/2022, Amount Involved – INR 29,70,81,132, Assessment Year - 2008-09

An appeal has been filed by Revenue and pending before Karnataka High Court against ITAT Order with reference to disallowance under section 14A of the IT Act.

24.PCIT / DCIT, Central Circle 2(2), Bangalore vs. GMR Airports Infrastructure Ltd (GIL), Case No. ITA 607/2022, Amount Involved – INR 54,15,61,177, Assessment Year - 2010-11

An appeal has been filed by Revenue and pending before Karnataka High Court against ITAT Order regarding disallowance under section 14A of the IT Act, TP adjustment towards corporate guarantee and charge of Interest under section 234B of the IT Act.

25.PCIT / DCIT, Central Circle 2(2), Bangalore vs. GMR Airports Infrastructure Ltd(GIL), Case No. ITA 308/2023 and 300/2023, Amount Involved – INR 39,44,165, Assessment Year - 2010-11

An appeal has been filed by Revenue and pending before Karnataka High Court against Miscellaneous Petition to re- compute the rate of commission attributable to the corporate guarantee



26.PCIT / DCIT, Central Circle 2(2), Bangalore vs. GMR Airports Infrastructure Ltd(GIL), Case No. ITA 609/2022, Amount Involved – INR 1,35,62,78,886, Assessment Year- 2011-12

An appeal has been filed by Revenue and pending before Karnataka High Court against ITAT order regarding disallowance under section 14A of the IT Act, TP adjustment towards corporate guarantee and charging of interest under section 234B of the IT Act.

27.PCIT / DCIT, Central Circle 2(2), Bangalore vs. GMR Airports Infrastructure Ltd (GIL), Case No. ITA 297/2023 and ITA 295/2023, Amount Involved – INR 91,69,556, Assessment Year - 2011-12

An appeal has been filed by Revenue and pending before Karnataka High Court against allowing Misc. Petition and to re-compute the rate of commission attributable to the corporate guarantee

28.PCIT / DCIT, Central Circle 2(2), Bangalore vs. GMR Airports Infrastructure Ltd (GIL), Case No. ITA 605, and 611/2022, Amount Involved – INR 1,36,90,32,838, Assessment Year - 2012-13

An appeal has been filed by Revenue and pending before Karnataka High Court against ITAT Order regarding disallowance under section 14A of the IT Act, TP adjustment towards corporate guarantee and charging of interest under section 234B of the IT Act.

29.PCIT / DCIT, Central Circle 2(2), Bangalore vs. GMR Airports Infrastructure Ltd (GIL), Case No. ITA 319 and 305/2023, Amount Involved – INR 6,32,36,769, Assessment Year- 2012-13

An appeal has been filed by Revenue and pending before Karnataka High Court against allowing Misc. Petition and to re-compute the rate of commission attributable to the corporate guarantee.

30.PCIT / DCIT, Central Circle 2(2), Bangalore vs. GMR Airports Infrastructure Ltd(GIL), Case No. ITA 606/2022, Amount Involved – INR 1,71,49,04,992, Assessment Year- 2013-14

An appeal has been filed by Revenue and pending before Karnataka High Court against ITAT Order regarding disallowance under section 14A of the IT Act, TP adjustment towards corporate guarantee and charging of interest under section 234B of the IT Act.



31.PCIT / DCIT, Central Circle 2(2), Bangalore vs. GMR Airports Infrastructure Ltd (GIL), Case No. ITA 299 and 307/2023, Amount Involved – INR 13,61,28,151, Assessment Year - 2013-14

An appeal has been filed by Revenue and pending before Karnataka High Court against allowing Miscellaneous Petition and to re-compute the rate of commission attributable to the corporate guarantee Transfer Pricing adjustment towards Corporate Guarantee for relief allowed in Miscellaneous Petition order.

32.Deputy Commissioner Central Circle 2(2) vs. GMR Airports Infrastructure Ltd (GIL), Bengaluru order having DIN No. ITBA/REC/M/154/2023-24/1053820043(1), Amount Involved – INR 15,39,582, Assessment Year – 2010-11

A rectification order dated May 31, 2023 has been passed under section 154 of the IT Act for Assessment Year 2010-11 amending the order dated October 26, 2022 passed giving effect to order of ITAT order and creating therein tax demand of INR 15,39,582/- as against the correct amount of tax refundable of INR 46,89,092/- (mainly interest under section 244A of the IT Act) due to discrepancies in short grant of credit of INR 4,00,000/- for advance tax paid on 15-06-2009, short grant of INR 57,76,625/- towards Interest under section 244A of the IT Act and charging of interest of INR 52,063/- under section 234D of the IT Act. The company is in process of filing a rectification application before Assessing Officer.



Indirect Tax Matters

Following is the list of indirect taxes matters pending against GIL:

1. Commissioner GST Audit 2 Delhi vs. GMR Airports Infrastructure Ltd (GIL), Demand Cum SCN No 67/2020, Amount Involved – INR 32 Cr.

Commissioner GST Audit 2 Delhi has issued a show cause notice levying service tax of INR 23,32,41,161/- and for recovery of irregular Cenvat Credit of INR 8,75,50,002/- along with interest and penalty for the period April-2015 to June - 2017, due to following reasons:

- a. Wrongful availment of Cenvat Credit of INR 8,61,02,192/-;
- b. Short reversal of Cenvat Credit u/r 6(3) of CENVAT Credit Rules, 2004 for INR 14,47,810/-;
- c. Non Payment of service tax of INR 3,91,83,241/- on import of services under reverse charge mechanism;
- d. Non-payment of service tax of INR 15,99,146/- related to import of legal services;
- e. Non-payment of service tax of INR 18,32,80,475/- on issuance of corporate guarantees;
- f. Non-payment of service tax of INR 61,77,899/- on works contract for construction services; and
- g. Non-payment of service tax of INR 30,00,000/- on other incomes.

In response, GIL has filed detailed reply.

Matter is pending.

2. GMR Airports Infrastructure Ltd (GIL) vs. Commissioner, Service Tax, Central Excise and Service Tax Appellate Tribunal (CESTAT), Bangalore (Case No. ST/20279/2020), Amount involved – INR 8.18 Cr.

GIL has filed an appeal before CESTAT, Bangalore against the order of confirmation of show cause notice issued under section 73 of Finance Act passed on the following grounds:

- a. Levy of service tax of INR 4,29,55,368/- along with interest and Penalty of INR 42,95,537/- on construction of toll plaza;
- b. Wrong availment of Cenvat Credit of INR 3,88,91,726/- along with interest and penalty of INR 38,89,172/-; and
- c. Penalty of INR 10,000/- under section 77(2) of Finance Act, 1994.

Matter is pending.

3. Deputy Commissioner, State GST vs. GMR Airports Infrastructure Ltd (GIL), Joint Commissioner, Appeals, Bangalore, Karnataka, Case No. DCCT (A)-1.6/DGSTO-1/Audit/No.14/2022-23, Amount Involved - INR 0.78 Cr.



The Adjudicating Authority vide its order dated 17.01.2023 disallowed Input Tax Credit ('ITC') of INR 41,56,199/- for the F.Y. 2018-19 under section 73 of the CGST / GST Act and levied penalty and interest on the ground that there is no output turnover other than sale of fixed assets. GIL has preferred an appeal, which is pending.

