

[Home](#)[Validate](#)**General information about company**

Scrip code	500770	Enter the quarter ended date only
NSE Symbol	TATACHEM	
MSEI Symbol	NOTLISTED	
ISIN	INE092A01019	
Name of the entity	TATA CHEMICALS LIMITED	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Reporting Quarter Type	Yearly	
Date of Quarter Ending	31-03-2025	
Type of company	Equity	
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	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	Add Notes
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	Add Notes
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?	Yes	
Risk management committee	Applicable	
Market Capitalisation as per immediate previous Financial Year	Top 500 listed entities	
Is SCORE ID Available ?	Yes	
SCORE Registration ID	t00029	
Reason For No SCORE ID		
Type of Submission	Original	
Remarks (website dissemination)	Add Notes	
Remarks for Exchange (not for Website Dissemination)	Add Notes	

<<< Notes mandatory, if Not Applicable

<<< Notes mandatory, if Not Applicable

[Prev](#)[Next](#)

Page 10 of 10

Annexure 1	
II. Composition of Committees	
Disclosure of notes on composition of committees explanatory	<div style="background-color: #c00000; color: white; padding: 5px; display: inline-block;">Add Notes</div>

For this quarter kindly note the following points:

1. Date of Appointment and Date of Cessation (if applicable) must be mandatorily filled for every Committee.
2. Date of Appointment can be any day upto September 30, 2022.
3. Date of Cessation must be for the current quarter only, i.e. July 1,2022 to September 30,2022

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

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	00296388	Padmini Khare Kaicker	Non-Executive - Independent Director	Chairperson	01-04-2018		
2	00306299	S. Padmanabhan	Non-Executive - Non Independent Director	Member	09-01-2017		
3	03518282	K. B. S. Anand	Non-Executive - Independent Director	Member	01-09-2020		
4	07132764	C. V. Natraj	Non-Executive - Independent Director	Member	01-05-2024		
5	00021796	Rajiv Dube	Non-Executive - Independent Director	Member	01-05-2024		
6							
7							
8							
9							
10							

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

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	07132764	C. V. Natraj	Non-Executive - Independent Director	Chairperson	08-08-2019		
2	00306299	S. Padmanabhan	Non-Executive - Non Independent Director	Member	01-09-2020		
3	03518282	K. B. S. Anand	Non-Executive - Independent Director	Member	01-05-2024		
4							
5							
6							
7							
8							
9							
10							

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

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	00021796	Rajiv Dube	Non-Executive - Independent Director	Chairperson	01-05-2024		
2	00306299	S. Padmanabhan	Non-Executive - Non Independent Director	Member	09-01-2017		
3	00778253	R. Mukundan	Executive Director	Member	15-02-2014		
4							
5							

6							
7							
8							
9							
10							

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	03518282	K. B. S. Anand	Non-Executive - Independent Director	Chairperson	01-09-2020		
2	00306299	S. Padmanabhan	Non-Executive - Non Independent Director	Member	09-01-2017		
3	00296388	Padmini Khare Kaicker	Non-Executive - Independent Director	Member	26-03-2020		
4	00778253	R. Mukundan	Executive Director	Member	06-02-2015		
5	02601127	Nandakumar S. Tirumalai	Chief Financial Officer	Member	01-04-2021		3
6							
7							
8							
9							
10							

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

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	00306299	S. Padmanabhan	Non-Executive - Non Independent Director	Chairperson	08-08-2019		
2	07132764	C. V. Natraj	Non-Executive - Independent Director	Member	01-09-2020		
3	00778253	R. Mukundan	Executive Director	Member	08-08-2019		
4							
5							
6							
7							
8							
9							
10							

Other Committee						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks
1	00021796	Rajiv Dube	Safety, Health, Environment and Sustainability Committee	Non-Executive - Independent Director	Chairperson	
2	00306299	S. Padmanabhan	Safety, Health, Environment and Sustainability Committee	Non-Executive - Non Independent Director	Member	
3	07132764	C. V. Natraj	Safety, Health, Environment and Sustainability Committee	Non-Executive - Independent Director	Member	
4	00778253	R. Mukundan	Safety, Health, Environment and Sustainability Committee	Executive Director	Member	
5						

Annexure 1

III. Meeting of Board of Directors

Disclosure of notes on meeting of board of directors explanatory

Add Notes

Sr. No.	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors present* (All directors including Independent Director)	No. of Independent Directors attending the meeting*
<div>AddDelete</div>							
1	17-10-2024			Yes	7	7	4
2	02-12-2024	45		Yes	7	7	4
3	03-02-2025	62		Yes	7	7	4
4	18-03-2025	42		Yes	7	6	3

Prev

Next

* to be filled in only for the current quarter meetings

Annexure 1										
IV. Meeting of Committees										
Disclosure of notes on meeting of committees explanatory						Add Notes				
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)
<div>Add</div> <div>Delete</div>										
1	Nomination and remuneration committee	17-03-2025				Yes	3	3	2	0
2	Audit Committee	17-10-2024				Yes	5	5	4	0
3	Audit Committee	19-11-2024	32			Yes	5	5	4	0
4	Audit Committee	03-02-2025	75			Yes	5	5	4	0
5	Audit Committee	17-02-2025	13			Yes	5	5	4	0
6	Corporate Social Responsibility Committee	19-11-2024				Yes	3	3	1	0
7	Corporate Social Responsibility Committee	17-02-2025	89			Yes	3	3	1	0
8	Stakeholders Relationship Committee	19-11-2024				Yes	3	3	1	0
9	Stakeholders Relationship Committee	17-02-2025	89			Yes	3	2	1	0
10	Risk Management Committee	19-11-2024				Yes	4	4	2	1
11	Risk Management Committee	17-02-2025	89			Yes	4	4	2	1
12	Other Committee	19-11-2024		Safety, Health, Environment and Sustainability Comm		Yes	4	4	2	0
13	Other Committee	17-02-2025	89	Safety, Health, Environment and Sustainability Comm		Yes	4	4	2	0
<div>Prev</div> <div>Next</div>										

* to be filled in only for the current quarter meetings

[Home](#)[Validate](#)**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
9	Any comments/observations/advice of Board of Directors may be mentioned here:	Add Notes

[Prev](#)[Next](#)**Annexure 1**

Sr	Subject	Compliance status
1	Name of signatory	Rajiv Chandan
2	Designation	Company Secretary and

[Home](#)[Validate](#)

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

Other details of cyber security incidence or breaches or loss of data event

[Add Notes](#)

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

Home

Validate

Annexure II

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

I. Disclosure on website in terms of LODR Regulation

Sr	Item	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.	Web address
	As per regulation 46(2) of the LODR:			
1.1	Details of business	Yes		https://www.tatachemicals.com/about-us/businesses
1.2	Memorandum of Association and Articles of Association	Yes		https://www.tatachemicals.com/upload/content_pdf/memorandum-of-association-and-articles-of-association.pdf
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes		https://www.tatachemicals.com/investors/governance
2	Terms and conditions of appointment of independent directors	Yes		https://www.tatachemicals.com/upload/content_pdf/tatachem-terms-conditions-appointment-2018.pdf
3	Composition of various committees of board of directors	Yes		https://www.tatachemicals.com/investors/governance
4	Code of conduct of board of directors and senior management personnel	Yes		https://www.tatachemicals.com/about-us/governance/code-of-conduct
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes		https://www.tatachemicals.com/upload/content_pdf/whistle-blower-policy-5-feb-2019.pdf
6	Criteria of making payments to non-executive directors	Yes		https://www.tatachemicals.com/upload/content_pdf/tatachemicals-remu-managerial-policy.pdf
7	Policy on dealing with related party transactions	Yes		https://www.tatachemicals.com/upload/content_pdf/Related_Party_Transactions.pdf
8	Policy for determining 'material' subsidiaries	Yes		https://www.tatachemicals.com/upload/content_pdf/policy-on-determining-material-subsidiaries-october-27-2021.pdf
9	Details of familiarization programmes imparted to independent directors	Yes		https://www.tatachemicals.com/upload/content_pdf/Familiarization_programme_for_Independent_Directors.pdf
10	Email address for grievance redressal and other relevant details	Yes		https://www.tatachemicals.com/investors/investor-resources/contact-information
11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		https://www.tatachemicals.com/investors/investor-resources/contact-information
12	Financial results	Yes		https://www.tatachemicals.com/investors/financial-reports
13	Shareholding pattern	Yes		https://www.tatachemicals.com/Investors/Stock-exchange-communication
14	Details of agreements entered into with the media companies and/or their associates	NA		
15.1	(I) Schedule of analyst or institutional investor meet	Yes		https://www.tatachemicals.com/Investors/Stock-exchange-communication
15.2	(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		
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		https://www.tatachemicals.com/investors/financial-reports
16	New name and the old name of the listed entity	NA		
17	Advertisements as per regulation 47 (1)	Yes		https://www.tatachemicals.com/Investors/Stock-exchange-communication
18	Credit rating or revision in credit rating obtained	Yes		https://www.tatachemicals.com/Investors/Stock-exchange-communication
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	Yes		https://www.tatachemicals.com/investors/financial-reports
20	Secretarial Compliance Report	Yes		https://www.tatachemicals.com/investors/stock-exchange-communication

21	Materiality Policy as per Regulation 30 (4)	Yes		https://www.tatachemicals.com/upload/content_pdf/Policy_on_determination_of_MFD_of_events_or_information.pdf
22	Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes		https://www.tatachemicals.com/upload/content_pdf/disclosure-under-regulation-30-kmp-changes-01042021.pdf
23	Disclosures under regulation 30(8)	Yes		https://www.tatachemicals.com/Investors/Stock-exchange-communication
24	Statements of deviation(s) or variations(s) as specified in regulation 32	NA		
25	Dividend Distribution policy as per Regulation 43A(1)	Yes		https://www.tatachemicals.com/upload/content_pdf/dividend-distribution-policy-clean-mode-amended-on_july-25-2018.pdf
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes		https://www.tatachemicals.com/investors/agm-documents
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		https://www.tatachemicals.com/investors
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes		https://www.tatachemicals.com/investors
29	Disclosure of notes on website in terms of Listing Regulations explanatory [Text Block]		Add Notes	

[Prev](#)
[Next](#)

[Home](#)[Validate](#)

Annexure II

II. Annual Affirmations

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

[Prev](#)[Next](#)

Annexure II		
1	Name of signatory	Rajiv Chandan
2	Designation	Company Secretary and Compliance Officer

[Home](#)[Validate](#)**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	Yes
Any other information to be provided		Add Notes

[Prev](#)[Next](#)**Annexure II**

1	Name of signatory	Rajiv Chandan
2	Designation	Company Secretary and Compliance Officer

[Home](#)[Validate](#)

Signatory Details

Name of signatory	Rajiv Chandan
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	23-04-2025

[Prev](#)

[Home](#)[Validate](#)

Investor Grievance Details

No. of investor complaints pending at the beginning of Quarter	2
No. of investor complaints received during the Quarter	5
No. of investor complaints disposed off during the Quarter	5
No. of investor complaints those remaining unresolved at the end of the Quarter	2

[Home](#)[Validate](#)**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				Add Notes
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
<div>AddDelete</div>				
1	Income Tax Department	29-01-2014	The Company has appealed in relation to disallowance of various expenses under the income Tax Act, for AY 2009-10. The aggregate of tax amount under litigation is Rs. 142 cr.	Case pending before Income Tax Appellate Tribunal.
2	Income Tax Department	30-01-2015	The Company has appealed in relation to disallowance of various expenses under the income Tax Act, for AY 2010-11. The aggregate of tax amount under litigation is Rs. 120 cr.	Case pending before Income Tax Appellate Tribunal.
3	Income Tax Department	20-01-2016	The Company has appealed in relation to disallowance of various expenses under the income Tax Act, for AY 2011-12. The aggregate of tax amount under litigation is Rs. 74 cr.	Case pending before Income Tax Appellate Tribunal.
4	Income Tax Department	30-01-2017	The Company has appealed in relation to disallowance of various expenses under the income Tax Act, for AY 2012-13. The aggregate of tax amount under litigation is Rs. 72 cr.	Case pending before Income Tax Appellate Tribunal.
5	Income Tax Department	30-11-2017	The Company has appealed in relation to disallowance of various expenses under the income Tax Act, for AY 2013-14. The aggregate of tax amount under litigation is Rs. 71 cr.	Case pending before Income Tax Appellate Tribunal.
6	Income Tax Department	29-12-2017	The Company has appealed in relation to disallowance of various expenses under the income Tax Act, for AY 2014-15. The aggregate of tax amount under litigation is Rs. 66 cr.	Case pending before Income Tax Appellate Tribunal.
7	Income Tax Department	30-10-2019	The Company has appealed in relation to disallowance of various expenses under the income Tax Act, for AY 2015-16. The aggregate of tax amount under litigation is Rs. 73 cr.	Case pending before Income Tax Appellate Tribunal.

8	Income Tax Department	30-04-2021	The Company has appealed in relation to disallowance of various expenses under the income Tax Act, for AY 2016-17. The aggregate of tax amount under litigation is Rs. 81 cr.	Case pending before Income Tax Appellate Tribunal.
9	Income Tax Department	29-03-2024	The Company has appealed in relation to disallowance for interest paid on loans utilised for further expansion of business under the income Tax Act, for AY 2017-18. The tax amount under litigation is Rs. 78 cr.	Income Tax Appellate Tribunal quashed the order of the Principal Commissioner of Income Tax dated 29-03-2024 and order giving effect by Assessing Officer is awaited.
10	Income Tax Department	26-04-2021	The Company has appealed in relation to disallowance of various expenses under the income Tax Act, for AY 2018-19. The aggregate of tax amount under litigation is Rs. 66 cr.	Case pending before Income Tax Appellate Tribunal.
11	Income Tax Department	30-03-2024	The Company has appealed against the penalty order passed by the revenue department for AY 2018-19. The amount of penalty levied is Rs. 103 cr.	Case pending before Commissioner of Income Tax (Appeals).
12	Commissioner-Central Excise, Haldia Commissionerate	29-03-2005	Demand of Rs. 556 cr. including penalty as Excise department alleged non-maintenance of separate records for common inputs used in taxable as well as exempted products. Customs, Excise and Service Tax Appellate Tribunal & Hon'ble High Court, Kolkata given favourable orders. Department is in appeal before Hon'ble Supreme Court.	Pending before Hon'ble Supreme Court.