



Ref. No.P-66/2025-26/20
July 1, 2025

The Relationship Manager,
Department of Corporate Relations
BSE Limited,
P.J. Towers, Dalal Street
Fort, MUMBAI – 400 001

Dear Sir,

Sub.: Intimation under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Reference 1: Our Letter No. P-66/2024-25/70 dated January 30, 2025 regarding receipt of Final Audit Report under Central Goods and Services Tax Act, 2017

Reference 2: Our Letter No. P-66/2025-26/19 dated June 30, 2025 regarding receipt of Show Cause Notice under Central Goods and Services Tax Act, 2017

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024; please find details of the Show Cause Notice received through email on 28th June, 2025 at 1828 HRS (IST) under the Central Goods and Services Tax Act, 2017

We request you to take the above on record.

Thanking You,
For 3B BlackBio Dx Limited (Formerly, Kilpest India Limited)

**NIKHILKUBER
DUBEY**

Digitally signed by NIKHILKUBER
DUBEY
Date: 2025.07.01 12:53:17
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Nikhil Kuber Dubey
Whole Time Director
DIN: 00538049

Encl: As above

**Annexure -1**

S.No.	Particulars	Description
1.	Name of the authority	Office of the Principal Commissioner (Audit) ,CGST & Central Excise , HQRS-Audit, Bhopal
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Show Cause Notice No. 13/DC/GST/Cir-1/Gr. B-13/2025-26 under section 50 & 74 of CGST Act, 2017 read under section 122(2)(G) of CGST Act, 2017, demanding short payment of GST amounting to Rs 1,06,60,746 (One Crore Six Lakh Sixty Thousand Seven Hundred Forty Six only)
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	28 th June 2025 at 1828 HRS (IST)
4.	Details of the violation(s)/contravention(s) committed or alleged to be committed	The demand pertains to short payment of GST with interest and penalty on Micro-Nutrients Fertilizers due to difference in chapter classification, Non-Payment of GST of reverse charge & Excess ITC claimed in GSTR 3B as compared with GSTR 2A
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Since it is only a SCN at this stage, and the Company firmly believes that it maintains strong legal and factual grounds in this matter and will be taking all necessary actions to present and defend its case before the relevant authorities and address the demand, there is no expected material financial impact.
6.	Explanation(s) for delay in disclosure	The show cause notice was received after working hours on 28 th June 2025 at 1828 HRS (IST) i.e. on Saturday and next day it was Sunday i.e. on 29 th June 2025 (Non-working day) ,therefore, the disclosure was given on 30 th June 2025 (Monday).