

# BABA ARTS LIMITED

CIN: L72200MH1999PLC119177

B1 & B4, Baba House, 86, M.V. Road, Andheri (East), Mumbai 400093

Tel: 022 4979 4623 Website: [www.babaartslimited.com](http://www.babaartslimited.com)

Email: [babaartslimited@yahoo.com](mailto:babaartslimited@yahoo.com)/[investors@babaartslimited.com](mailto:investors@babaartslimited.com)

Date: 7<sup>th</sup> August, 2025

The Manager  
Corporate Relationship Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort,  
Mumbai – 400 001

**SCRIP NAME: BABA**

**SCRIP CODE: 532380**

***Subject: Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Receipt of Recovery Order under GST Act relating to legacy Service Tax demand***

*Dear Sir/Madam,*

Pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Company has received an Email on 6<sup>th</sup> August, 2025 along with a Recovery Order dated 07th July, 2025, from the Office of the Assistant Commissioner, Division III, Mumbai, under Form GST DRC-07A, creating a demand under the existing laws in respect of a legacy matter pertaining to the Service Tax period from April 2011 to March 2015. As per the said order a demand has been raised for payment of GST amount of Rs.7,64,70,058/- (Rupees Seven Crore Sixty-Four Lakh Seventy Thousand and Fifty-Eight Only) plus Penalty of equal amount i.e. Rs.7,64,70,058/- (Rupees Seven Crore Sixty-Four Lakh Seventy Thousand and Fifty-Eight Only) aggregating to Rs.15,29,50,116/- (Rupees Fifteen Crore Twenty-Nine Lakh Fifty Thousand One Hundred Sixteen Only).

Copy of the Email received and the Recovery Order is attached herewith.



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In this connection we have to clarify as follows:

1. The said demand is not a new liability, but pertains to an earlier adjudication under the Service Tax Act.
2. The Company has already filed an appeal before the Hon'ble CESTAT, which is pending for hearing.
3. The Company has also deposited the requisite pre-deposit amount at the time of filing the appeal, in accordance with the provisions of Section 35F of the Central Excise Act, 1944.
4. As per the legal provisions, the filing of appeal along with the pre-deposit results in automatic stay on recovery of the demand.
5. The Company has approached the concerned GST authorities requesting them not to initiate any coercive recovery action and to withdraw the said recovery notice in view of the automatic stay.
6. The Company believes that ultimately the matter will be decided in its favour and does not expect any financial liability to arise.
7. The subject matter has been consistently disclosed in the Company's Annual Report under Contingent Liabilities, and hence already available in the public domain.

This disclosure is being made purely as a matter of abundant caution and in the interest of transparency.

You are requested to take the above on record.

Thanking you,

Yours faithfully,

**For Baba Arts Limited**



**Naishadh H Mankad**  
**Company Secretary & Compliance Officer**  
**(Membership No. A2996)**



## Intimation of Recovery ID generated as per Earlier law

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From: donotreply@gst.gov.in (donotreply@gst.gov.in)

To: babaartslimited@yahoo.com

Date: Wednesday 6 August, 2025 at 03:53 pm IST

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Dear BABA ARTS LIMITED,

This is to inform that a Recovery ID is created against Demand ID ZD270825023380I which was created based on Order No. ZD270825023380I Dated 06/08/2025 passed under pre-GST law, namely Service Tax.

To view the details: [Login](#)> [View additional notices and orders](#)

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For BABA ARTS LIMITED



Company Secretary

# FORM GST DRC-7A

[See rule 142A (1)]

## Summary of the order creating demand under existing laws

Reference No. ZD2707250277361

Date: 07/07/2025

To

27AACCB5518R1Z7

BABA ARTS LIMITED

B1 & B4, 86 M V Road, Mumbai, Mumbai Suburban, Maharashtra, 400093

Part A – Basic details		
Sr. No.	Description	Particulars
(1)	(2)	(3)
1.	GSTIN/UID/Temporary ID	27AACCB5518R1Z7
2.	Legal name	BABA ARTS LIMITED
3.	Trade name, if any	BABA ARTS LIMITED
4.	Government Authority who passed the order creating the demand	Centre
5.	Old Registration No.	AACCB5518RST001
6.	Jurisdiction under earlier law	MUMBAI WEST
7.	Act under which demand has been created	Service Tax
8.	Period for which demand has been created	From- APR, 2011 To- MAR, 2015
9.	Order No. (original)	MUM/CGST-MW/COMMR/43/2017-18
10.	Order date (original)	21/09/2016
11.	Latest order no.	MUM/CGST-MW/COMMR/43/2017-18
12.	Latest order date	21/09/2016
13.	Date of service of the order (optional)	-
14.	Name of the officer who has passed the order (optional)	-
15.	Designation of the officer who has passed the order	COMMISSIONER
16.	Stay status of the demand	Un-stayed
17.	Date of stay order	-
18.	Period of Stay	-

Part B – Demand details	
19.	Details of demand created (Amount in Rs. in all tables)

Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts	₹7,64,70,058	₹0	₹7,64,80,058	0	₹0	₹15,29,50,116
State/UT Acts	₹0	₹0	₹0	₹0	₹0	₹0
CST Act	₹0	₹0	₹0	₹0	₹0	₹0

20.	Amount of demand paid under existing laws					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts	₹0	₹0	₹0	₹0	₹0	₹0
State/UT Acts	₹0	₹0	₹0	₹0	₹0	₹0
CST Act	₹0	₹0	₹0	₹0	₹0	₹0

21. (19-20)	Balance amount of demand proposed to be recovered under GST Laws					
Act	Tax	Interest	Penalty	Fee	Others	Total
1	2	3	4	5	6	7
Central Acts	₹7,64,70,058	₹0	₹7,64,80,058	₹0	₹0	₹15,29,50,116
State/UT Acts	₹0	₹0	₹0	₹0	₹0	₹0
CST Act	₹0	₹0	₹0	₹0	₹0	₹0

Signature:

Name: Arunima Mondal

Designation: Assistant  
Commissioner

Jurisdiction: DIVISION III

**Enclosures:**

1. 010

For BABA ARTS LIMITED

Company Secretary

Signature is valid

Digitally signed by  
ARUNIMA MONDAL  
Date: 2023.07.17  
16:59:11 IST