

# KABRA COMMERCIAL LIMITED

CIN NO : L67120WB1982PLC035410

Regd. Office : 2, Brabourne Road, 4<sup>th</sup> Kolkata- 700 001

Tele: 033-2225-4058 Fax : 033-2225-3461

E-mail : [contact@kcl.net.in](mailto:contact@kcl.net.in) website : [www.kcl.net.in](http://www.kcl.net.in)

19<sup>th</sup> December 2025

To,  
Bombay Stock Exchange Limited  
The Head – Listing Compliance  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai- 400001.

Scrip Code: 539393

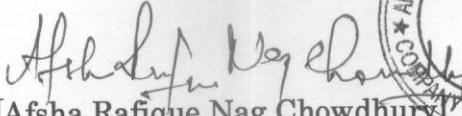
Dear Sir/Madam,

Pursuant to previous intimation dated 18<sup>th</sup> December 2025 please find attached copy of the order received from the Sales Tax Officer, Gandhidham.

Kindly take the same on record.

Thanking You,

Yours Sincerely,  
For Kabra Commercial Limited

  
[Afsha Rafique Nag Chowdhury]  
Company Secretary & Compliance Officer  
A54861



07.292

[FORM VIII(B)]

[See Rule 9a of the central Sales Tax (Gujarat) Rules, 1970]

FINAL NOTICE OF ASSESSMENT UNDER THE CENTRAL SALES TAX ACT, 1956



To,

KABRA COMMERCIAL LTD

Of 118/119 SEC NO 8 PLOT NO  
93, RISHABH CORNER, TAGORE  
ROAD, GANDHIDHAM, GANDHI  
DHAM, KACHCHH-370201

RC No. **24511005297**

\*In Continuation of the notice in form **6B** served on you on the - day of - **20-**

- 1 \* With reference to your petition/appeal/revision, dated the - day of - **20-** before Assistant Commissioner of sales Tax/Additional Commissioner of Sales Tax/Commissioner of Sales Tax/Sales Tribunal.

The amount of tax payable by you for the Period from **01/04/2011** to **31/03/2012** has been finally assessed at Rs.

- (i) **885472** as shown in the table below:

- (ii) The Penalty payable by you u/s - of the Gujarat Value Added Tax **Gujarat Value Added Tax** Act default in paying-tax upto the - has been determined at Rs. -

- (iii) A Penalty of Rs. - has also been imposed on you under subsection - of section - of the - Act read with [Section 9(2) of the Central Sales Tax Act, 1956.

- (iv) A Penalty of Rs. - has also been levied on you under section 10A of the Central Sales Tax Act, 1956.

- (v) Total amount of tax and Penalty is Rs. **2213680**

- 2 The total amount of tax paid by you already is Rs. **0** in words - only that is Rs. - in excess of the due.

\* A refund order is enclosed. You should apply to - for the refund of this sum.

- 3 You are hereby directed to pay the sum of Rs. **2851220** ( Rupees **twenty eight lacs** ) into the government treasury at **Gandhidham** on or before **28/04/2016** (date) or within 35 days of the date of service of this notice whichever is later and to produce the receipt in proof of payment before the undersigned not later than 5 days from the date of payment as aforesaid, failing which the said sum together with further penalty as specified in para 3 below will be recovered from you as an arrear of land revenue.

- 4 If you do not pay the amount, the tax shown as due on or before the date specified above you will be liable under [sub section (5) of Section 45 of the Gujarat Sales Tax Act, 1969] read with [Section 9(2)] of the Central Sales Tax Act, 1956 to pay a penalty at the rates specified therein for the period commencing from the date of the assessment order/the order in appeal/revision against an order of assessment or appeal during which the said amount remains unpaid.

- 5 Any appeal against the assessment/first appeal order must be presented to the **D C Appeal 11 Rajkot**, (under Section 65 of

the Gujarat Sales Tax Act, 1969 in the manner prescribed by the Gujarat Sales Tax Rules, 1970] read with section 9(2) of the Central Sales Tax Act, 1956 within 60 days from the passing of the order of the assessment/first appeal. The order of assessment/first appeal was passed on the **29th March 2016**

Seal :

Place : GANDHIDHAM

Date : 18/11/2025



\* Strike out whichever is not required

Signature :

Designation :

**R. R. THORIYA**

Assistant Commissioner of State Tax -1  
Unit-103, Gandhidham (Kutch)

**R. R. THORIYA**

Assistant Commissioner of State Tax -1  
Unit-103, Gandhidham (Kutch)

કચ્છી રીતે વહીવટી કાર્યો નિયમિત રીતે કરવા  
થોરું વહીવટી કાર્યો મુજબ છે. for misplaced  
order. Conisinal - has been  
misplaced by taxpayer

CST  
2011-12

07.243

**FORM-VII(B)**  
**[See Rule 9A]**  
**Assessment Order**

(under section **32/34/35** of Gujarat Value Added Tax Act, 2003)

<b>Name of the Dealer :</b>	KABRA COMMERCIAL LTD
<b>RC No. :</b>	24511005297
<b>Address :</b>	118/119 SEC NO 8 PLOT NO 93, TAGORE ROAD, KABRA COMMERCIAL LTD, GANDHIDHAM, GANDHIDHAM, KACHCHH-370201
<b>Assessment Year :</b>	2015-2016
<b>Period of assessment :</b>	01/04/2011 - 31/03/2012 ✓
<b>Date of service of notice in form :</b>	30/03/2016

**PART I**

<b>Payment Particulars</b>		<b>(Rupees)</b>	
<b>Description</b>	<b>As per Return</b>	<b>As per Assessment</b>	
01. Gross Turnover Of Sales		<b>242896446</b>	
Deduct:			
I. Turnover of Sales within the State		<b>198622846</b>	
II. Turnover of Sales of goods outside the State		<b>0</b>	
III. Sales of goods in the course of export out of or import into India		<b>0</b>	
IV. Turnover of Inter-State Sales of goods covered by Schedule-1 or fully Tax exempted u/s 5(2) of gujarat VAT Act, 2003		<b>0</b>	
V. Turnover of Inter-State on which tax is not leviable under section 9(1)		<b>0</b>	
VI. Sales to Special Economic Zone under section 8(6)		<b>0</b>	
Balance: Inter-State sales on which tax is leviable in Gujarat State		<b>44273600</b>	
Deduct:			
I. Cost of Freight, Delivery or installation, if separately charged		<b>0</b>	
II. Value of goods returned within six months under section 8A(1)(b)		<b>0</b>	
III. Turnover of Inter-State sales on which no tax is payable		<b>0</b>	
IV. Turnover of Inter-State sales under section 6(2)		<b>0</b>	
V. Turnover of sales made under section 6(3)		<b>0</b>	
VI. Sales of Special Economic Zone under section 8(6)		<b>0</b>	
03. Total taxable Inter-State sales		<b>44273600</b>	
Deduct: Deduction under section 8A (1)(a)		<b>0</b>	
04. Net taxable inter-State Sales		<b>44273600</b>	

**PART II**

**01. Calculation of Central Sales Tax**

**Sales Taxable under Section 8(1)**

**As per Return**

<b>Sr. No.</b>	<b>Tax Rate</b>	<b>Sales Turnover</b>	<b>Tax</b>
<b>Total</b>		<b>0</b>	<b>0</b>



As per Assessment			Tax
Sr. No.	Tax Rate	Sales Turnover	885472
1	2	44273600	885472
Total		44273600	

## 02. Sales Taxable under section 8(2)/8(2A)

As per Return			Tax
Sr. No.	Tax Rate	Sales Turnover	0
Total		0	

As per Assessment			Tax
Sr. No.	Tax Rate	Sales Turnover	0
Total		0	

## PART III

Adjustment In Sales	Increase (Rupees)		Decrease (Rupees)	
	As per Return	As per Assessment	As per Return	As per Assessment
I. Sale cancelled				0
II. Alteration in consideration of sale		0		0
III. Goods Returned				0
IV. Total Of Adjustment		0		0
V. Net Of Sale		0		0
VI. Adjustment in tax on Sale		0		0

## PART IV

Description	(Rupees)	
	As per Return	As per Assessment
05. Value of goods transferred under section 6A(1)		0

## 06. Amount of Forms for the period

As per Return		Total Form used	Value of goods
Sr. No.	Form Type		

As per Assessment		Total Form used	Value of goods
Sr. No.	Form Type		

07. Total Amount payable as		(Rupees)	
Description		As per Return	As per Assessment
I. C.S.T.			885472
II. Interest			637540
III. Penalty			1328208
IV. Total			2851220
08. Less:			0
I. Adjustment of tax on sale as per annexure(+/-)			

III. Excess amount of tax credit remained unadjusted under Gujarat Value Added Tax Rules, 2006.		0
IV. Less Total :		0
09. Net tax payable		2851220
10. Net tax paid		0
11. Net Outstanding Demand		2851220
12. Interest on Refund		0
13. Net Outstanding Refund (Refund + Interest)		0

As per Assessment				
Sr. No.	Challan No.	Date of Submission	Date of Payment	Amount of Payment
Total				0

REMARKS

Unit-103, Gammagamma (Kutub)  
Circuit board was placed upside down which means original  
order was misplaced by  
for paper