



# KOVAI MEDICAL CENTER AND HOSPITAL LIMITED

NABH Accredited Hospital

Excellence in Healthcare

99, Avanashi Road, Coimbatore - 641 014. INDIA | Phone : (0422) 4323800, 4324000, 6803000

Web : www.kmchhospitals.com | CIN No : L85110TZ1985PLC001659



25.09.2024

Ref: KMCH/SEC/SE/2024-25/ 2217

To  
Corporate Relationship Department  
BSE Limited  
1<sup>st</sup> Floor, New Trading Ring  
Rotunda Building, P.J.Towers  
Dalal Street, Fort  
Mumbai - 400 001

Dear Sirs,

**Sub: Disclosure under Regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Ref: Security ID: KOVAI, Security Code: 523323**

Pursuant to regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR Regulations) read with clause 20 of Para A of Part A of Schedule III of the LODR Regulations, the details of Penalty Proceedings - Notices received by the Company from Tamilnadu Goods and Service Tax are enclosed herewith as Annexure A.

We request you to kindly take the above intimation on record.

Thanking you,

Yours truly

For Kovai Medical Center and Hospital Limited

R.Ponmanikandan  
Company Secretary



**KOVAI MEDICAL CENTER AND HOSPITAL LIMITED**

Excellence in Healthcare

Coimbatore - 641 014. | CIN No : L85110TZ1985PLC001659

Continuation Sheet No.

Annexure-A

Name of the authority	The Joint Commissioner, Tamilnadu Goods and Service Tax
Nature and details of the action(s) taken, initiated or order(s) passed	Penalty Proceedings – Show cause Notices
Date of receipt of direction or order, including any ad-interim or interim orders or any other communication from the authority.	24.09.2024
Details of the Violation(s)/ contravention(s) committed or alleged to be Committed	Notices Received under Form DRC 01.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Rs. 43,56,54,524/- The Company is in the process of responding to the Show Cause Notices.

**FORM GST DRC - 01**  
**[See rule 100(2) & 142(1)(a)]**

Reference No. - ZD3309241660099

Date - 24-09-2024

To

GSTIN/ID: 33AAACK9192L1Z5

Name: KOVAI MEDICAL CENTER AND HOSPITAL LIMITED

Address : 99, KOVAI MEDICAL CENTER AND HOSPITAL LTD, AVANASHI ROAD, COIMBATORE, Coimbatore, Tamil Nadu, 641014

Tax Period : APR 2019 - MAR 2020

F.Y.- 2019-2020

Act/ Rules Provisions - AS PER THE PROVISION OF THE CGST/SGST ACT AND RULES 2017

Section / sub-section under which SCN is being issued - 74

**Summary of Show Cause Notice**

(a) **Brief Fact of the Case** : 1.In patient medicine sold at MRP rate – penalty u.s 122(iv)  
2.Non Collection of Taxes for Food items supplied to attenders of the Inpatients

(b) **Grounds** : 1.In patient medicine sold at MRP rate – penalty u.s 122(iv)  
2.Non Collection of Taxes for Food items supplied to attenders of the Inpatients

(c) **Tax and other dues** :

(Amount in Rs.)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR	MAR	CGST	NA	26,380.00	0.00	4,46,40,839	0.00	0.00	4,46,67,219.

			2019	2020					.00			00
2	0	0.00	APR 2019	MAR 2020	SGST	NA	26,380.00	0.00	4,46,40,839 .00	0.00	0.00	4,46,67,219. 00
Total							52,760.00	0.00	8,92,81,678 .00	0.00	0.00	8,93,34,438. 00

Show Cause Notice is attached.

Supporting documents attached by officer:

KMCH DRC 01 2019-20 SIGNED.pdf : DRC 01

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	23-10-2024
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature

Name: NATESAN PANDU

Designation: Assistant Commissioner

Jurisdiction: COIMBATORE:Tamil Nadu

**FORM GST DRC - 01**  
**[See rule 100(2) & 142(1)(a)]**

Reference No. - ZD330924166052I

Date - 24-09-2024

To

GSTIN/ID: 33AAACK9192L1Z5

Name: KOVAI MEDICAL CENTER AND HOSPITAL LIMITED

Address : 99, KOVAI MEDICAL CENTER AND HOSPITAL LTD, AVANASHI ROAD, COIMBATORE, Coimbatore, Tamil Nadu, 641014

Tax Period : APR 2020 - MAR 2021

F.Y.- 2020-2021

Act/ Rules Provisions - AS PER THE PROVISION OF THE CGST/SGST ACT AND RULES 2017

Section / sub-section under which SCN is being issued - 74

**Summary of Show Cause Notice**

(a) **Brief Fact of the Case :** 1.In patient medicine sold at MRP rate – penalty u.s 122(iv)  
2.Non Collection of Taxes for Food items supplied to attenders of the Inpatients

(b) **Grounds :** 1.In patient medicine sold at MRP rate – penalty u.s 122(iv)  
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(c) **Tax and other dues :**

(Amount in Rs.)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR	MAR	CGST	NA	28,110.00	0.00	4,38,49,603	0.00	0.00	4,38,77,713.

			2020	2021					.00			00
2	0	0.00	APR 2020	MAR 2021	SGST	NA	28,110.00	0.00	4,38,49,603 .00	0.00	0.00	4,38,77,713. 00
Total							56,220.00	0.00	8,76,99,206 .00	0.00	0.00	8,77,55,426. 00

Show Cause Notice is attached.

Supporting documents attached by officer:

KMCH DRC 01 2020-21 Signed.pdf : DRC 01

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	23-10-2024
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature

Name: NATESAN PANDU

Designation: Assistant Commissioner

Jurisdiction: COIMBATORE:Tamil Nadu

**FORM GST DRC - 01**  
**[See rule 100(2) & 142(1)(a)]**

Reference No. - ZD3309241661766

Date - 24-09-2024

To

GSTIN/ID: 33AAACK9192L1Z5

Name: KOVAI MEDICAL CENTER AND HOSPITAL LIMITED

Address : 99, KOVAI MEDICAL CENTER AND HOSPITAL LTD, AVANASHI ROAD, COIMBATORE, Coimbatore, Tamil Nadu, 641014

Tax Period : APR 2021 - MAR 2022

F.Y.- 2021-2022

Act/ Rules Provisions - AS PER THE PROVISION OF THE CGST/SGST ACT AND RULES 2017

Section / sub-section under which SCN is being issued - 74

**Summary of Show Cause Notice**

(a) **Brief Fact of the Case :** 1.In patient medicine sold at MRP rate – penalty u.s 122(iv)  
2.Non Collection of Taxes for Food items supplied to attenders of the Inpatients

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2.Non Collection of Taxes for Food items supplied to attenders of the Inpatients

(c) **Tax and other dues :**

(Amount in Rs.)

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			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR	MAR	CGST	NA	49,670.00	0.00	6,13,38,542	0.00	0.00	6,13,88,212.

			2021	2022					.00			00
2	0	0.00	APR 2021	MAR 2022	SGST	NA	49,670.00	0.00	6,13,38,542 .00	0.00	0.00	6,13,88,212. 00
Total							99,340.00	0.00	12,26,77,08 4.00	0.00	0.00	12,27,76,424 .00

Show Cause Notice is attached.

Supporting documents attached by officer:

KMCH DRC 01 2021-22 Signed.pdf : DRC 01

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	23-10-2024
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature

Name: NATESAN PANDU

Designation: Assistant Commissioner

Jurisdiction: COIMBATORE:Tamil Nadu

**FORM GST DRC - 01**  
**[See rule 100(2) & 142(1)(a)]**

Reference No. - ZD330924166201L

Date - 24-09-2024

To

GSTIN/ID: 33AAACK9192L1Z5

Name: KOVAI MEDICAL CENTER AND HOSPITAL LIMITED

Address : 99, KOVAI MEDICAL CENTER AND HOSPITAL LTD, AVANASHI ROAD, COIMBATORE, Coimbatore, Tamil Nadu, 641014

Tax Period : APR 2022 - MAR 2023

F.Y.- 2022-2023

Act/ Rules Provisions - AS PER THE PROVISION OF THE CGST/SGST ACT AND RULES 2017

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(Amount in Rs.)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR	MAR	CGST	NA	32,326.00	0.00	6,78,61,792	0.00	0.00	6,78,94,118.

			2022	2023					.00			00
2	0	0.00	APR 2022	MAR 2023	SGST	NA	32,326.00	0.00	6,78,61,792 .00	0.00	0.00	6,78,94,118. 00
Total							64,652.00	0.00	13,57,23,58 4.00	0.00	0.00	13,57,88,236 .00

Show Cause Notice is attached.

Supporting documents attached by officer:

KMCH DRC 01 2022-23 Signed.pdf : DRC 01

Details of personal hearing and due date to file reply:

Sr. No.	Description	Particulars
1	Date by which reply has to be submitted	23-10-2024
2	Date of personal hearing	NA
3	Time of personal hearing	NA
4	Venue where personal hearing will be held	NA

Signature

Name: NATESAN PANDU

Designation: Assistant Commissioner

Jurisdiction: COIMBATORE:Tamil Nadu