

Integrated Filing-Governance

General information about company	
Scrip Code	544223
NSE Symbol	CEIGALL
MSEI Symbol	NA
ISIN	INE0AG901020
Name of the entity	CEIGALL INDIA LIMITED
Date of start of financial year	01-Apr-2025
Date of end of financial year	31-Mar-2026
Reporting Quarter	Yearly
Date of Quarter Ending	31-Mar-2026
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?	Yes
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
Reason For Part D Of Annexure I Disclosure Of Imposition Of Fine Or Penalty Is Not Applicable To The Entity	No fines & Penalty for the Quarter ended 31st March 2026
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?	No
Reason For Part F Of Annexure I Disclosure Of Loans Or Guarantees Or Comfort Letters Or Securities Etc Is Not Applicable To The Entity	No Disclosure of Loans, Gurantees, Comfort Letters, Securities etc for the Quarter ended 31st March 2026.
Risk management committee	Yes
Market Capitalisation as per immediate previous Financial Year	Top 1000 listed entities
Is SCORE ID Available ?	Yes
SCORE Registration ID	COMC00699
Reason For No SCORE ID	
Type of Submission	New
Remarks (website dissemination)	

Annexure I
Annexure I to be submitted by listed entity on quarterly basis
I. Composition of Board of Directors

Disclosure of notes on composition of board of directors explanatory							Mr. Arun Goyal has been re-appointed for second term of 5 (five)			
Whether the listed entity has a Regular Chairperson							Yes			
Whether Chairperson is related to MD or CEO							Yes		Disqualification of Directors under	
Sr	Title (Mr / Ms)	Name of the Director	PAN	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Date of Birth	Whether the director is disqualified?	Start Date of disqualification
1	Mr.	RAMNEEK SEHGAL		01614465	Executive Director	Chairperson	MD	11-Oct-1981	No	
2	Mr.	CHITWON WASON		10898748	Executive Director	Not Applicable		13-May-1980	No	
3	Mr.	SUDHIR RAO HOSHING		02460530	Executive Director	Not Applicable		18-Aug-1964	No	
4	Mr.	ARUN GOYAL		00009034	Non-Executive - Independent Director	Not Applicable		10-Sep-1966	No	
5	Mr.	VISHAL ANAND		02822659	Non-Executive - Independent Director	Not Applicable		12-Dec-1979	No	
6	Mrs.	GURPREET KAUR		09356854	Non-Executive - Independent Director	Not Applicable		24-Aug-1963	No	
7	Mrs.	ANISHA MOTWANI		06943493	Non-Executive - Independent Director	Not Applicable		21-Jun-1963	No	

Annexure 1	
II. Composition of Committees	
Disclosure of notes on composition of committees explanatory	

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	Ren
1	00009034	ARUN GOYAL	Non-Executive - Independent Director	Chairperson	26-Oct-2021		
2	02822659	VISHAL ANAND	Non-Executive - Independent Director	Member	26-Oct-2021		
3	01614465	RAMNEEK SEHGAL	Executive Director	Member	26-Oct-2021		

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	Ren
1	00009034	ARUN GOYAL	Non-Executive - Independent Director	Chairperson	26-Oct-2021		
2	02822659	VISHAL ANAND	Non-Executive - Independent Director	Member	26-Oct-2021		
3	06943493	ANISHA MOTWANI	Non-Executive - Independent Director	Member	10-Feb-2024		
4	09356854	GURPREET KAUR	Non-Executive - Independent Director	Member	10-Feb-2024		

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	Ren
1	00009034	ARUN GOYAL	Non-Executive - Independent Director	Chairperson	10-Feb-2024		
2	02822659	VISHAL ANAND	Non-Executive - Independent Director	Member	10-Feb-2024		
3	10898748	CHITWON WASON	Executive Director	Member	04-Feb-2025		

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	Rem
1	10898748	CHITWON WASON	ED	Chairperson	04-Feb-2025		
2	00009034	ARUN GOYAL	ID	Member	10-Feb-2024		
3	06943493	ANISHA MOTWANI	ID	Member	10-Feb-2024		
4	02460530	SUDHIR RAO HOSHING	ED	Member	11-Nov-2025		

Annexure 1

III. Meeting of Board of Directors

Disclosure of notes on meeting of board of directors explanatory

Sr	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 attend the meeting*
1	11-Nov-2025			Yes	7	6	3
2	09-Feb-2026	89		Yes	7	7	4

Annexure 1

IV. Meeting of Committees

Disclosure of notes on meeting of committees explanatory

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 meeting (other than Board of Directors)
1	Audit Committee	10-Nov-2025				Yes	3	3	2	0
2	Audit Committee	06-Feb-2026	87			Yes	3	3	2	0
3	Risk Management Committee	09-Feb-2026				Yes	4	4	2	0
4	Nomination and remuneration committee	09-Feb-2026				Yes	4	3	3	0

Annexure 1		
VI. Affirmations		
Sr	Subject	Compliance statu (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:
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Annexure 1		
Sr	Subject	Compliance status
1	Name of signatory	Megha Kainth
2	Designation	Company Secretary and Compliance Officer

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	
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
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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
1.1	Details of business	Yes		https://ceigall.com/regulation-46-of-sebi-lodr/
1.2	Memorandum of Association and Articles of Association	Yes		https://ceigall.com/wp-content/uploads/2025/04/Ceigall-MAOA.pdf
1.3	Brief profile of board of directors including directorship and full time positions in body corporates	Yes		https://ceigall.com/about-us/
2	Terms and conditions of appointment of independent directors	Yes		https://ceigall.com/wp-content/uploads/2025/01/Terms-and-conditions-of-Appointment-of-Independent-Directors.pdf
3	Composition of various committees of board of directors	Yes		https://ceigall.com/composition-of-board-committees/
4	Code of conduct of board of directors and senior management personnel	Yes		https://ceigall.com/wp-content/uploads/2025/03/2.Code-of-Conduct-for-Board-and-Senior-Management-Policy.pdf
5	Details of establishment of vigil mechanism or whistle blower policy	Yes		https://ceigall.com/wp-content/uploads/2025/01/Whistle-Blower-Vigil-Mechanism-Policy.pdf
6	Criteria of making payments to non-executive directors	Yes		https://ceigall.com/wp-content/uploads/2025/03/3.Criteria-making-payment-to-NEDs.pdf
7	Policy on dealing with related party transactions	Yes		https://ceigall.com/wp-content/uploads/2026/02/6.CIL-Policy_on_Related_Party_Transactions.pdf
8	Policy for determining material subsidiaries	Yes		https://ceigall.com/wp-content/uploads/2026/02/5.-Determination-of-Materiality-of-Event-or-Information-Policy.pdf
9	Details of familiarization programmes imparted to independent directors	Yes		https://ceigall.com/wp-content/uploads/2025/05/Familiarisation-Programme-for-Independent-Directors.pdf
10	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		https://ceigall.com/contact-investor-grievance/
11	Email address for grievance redressal and other relevant details	Yes		https://ceigall.com/contact-investor-grievance/
12	Financial results	Yes		https://ceigall.com/financials-reports/
13	Shareholding pattern	Yes		https://ceigall.com/shareholder-information/
14	Details of agreements entered into with the media companies and/or their associates	NA		
15.1	Schedule of analyst or institutional investor meet and presentation prepared by listed entity for analyst or institutional investor meet	Yes		https://ceigall.com/regulation-46-of-sebi-lodr/
15.2	Audio or video recordings and transcripts of post earnings/quarterly calls	Yes		https://ceigall.com/regulation-46-of-sebi-lodr/
16	New name and the old name of the listed entity	NA		
17	Advertisements as per regulation 47 (1)	Yes		https://ceigall.com/regulation-46-of-sebi-lodr/
18	Credit rating or revision in credit rating obtained	Yes		https://ceigall.com/regulation-46-of-sebi-lodr/
19	Separate audited financial statements of each subsidiary of the listed entity	Yes		https://ceigall.com/financials-reports/
20	Secretarial compliance report	Yes		https://ceigall.com/regulation-46-of-sebi-lodr/
21	Materiality policy as per regulation 30 (4)	Yes		https://ceigall.com/wp-content/uploads/2025/07/Policy-of-Material-Subsidiary.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://ceigall.com/regulation-46-of-sebi-lodr/
23	Disclosures under regulation 30(8)	Yes		https://ceigall.com/regulation-46-of-sebi-lodr/
24	Statements of deviation(s) or variations(s) as specified in regulation 32	Yes		https://ceigall.com/regulation-46-of-sebi-lodr/
25	Dividend distribution policy as specified in regulation 43A (1)	Yes		https://ceigall.com/wp-content/uploads/2026/02/4.Dividend-Distribution-policy.pdf
26.1	Annual return as provided under section 92 of the Companies Act 2013	Yes		https://ceigall.com/regulation-46-of-sebi-lodr/
26.2	Employee benefit scheme documents framed in terms of SEBI (SBEB) regulations 2021			

27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes		https://ceigall.com/regulation-46-of-sebi-lodr/
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updation	Yes		https://ceigall.com/regulation-46-of-sebi-lodr/
29	Disclosure of notes on website in terms of Listing Regulations explanatory			

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(3A)	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)	Yes	
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)	Yes	
Any other information to be provided - Add Notes				

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	

Annexure II		
1	Name of signatory	Megha Kainth
2	Designation	Company Secretary and Compliance Officer

Additional Half yearly Disclosure			
Any Other Information for Disclosure of Loans / Guarantees / Comfort Letters / Securities Etc.			
I. Disclosure of Loans/ guarantees/comfort letters /securities etc.refer note below			
(A)Any loan or any other form of debt advanced by the listed entity directly or indirectly to			
Entity	Aggregate amount advanced during six months	Balance outstanding at the end of six months	
Promoter or any other entity controlled by them			
Promoter Group or any other entity controlled by them			
Directors (including relatives) or any other entity controlled by them			
KMPs or any other entity controlled by them			
(B) Any guarantee / comfort letter (by whatever name called) provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed By			
Entity	Type (guarantee, comfort letter etc.)	Aggregate amount of issuance during six months	Balance outstanding at the end of six months(taking into account any invoca
Promoter or any other entity controlled by them			
Promoter Group or any other entity controlled by them			
Directors (including relatives) or any other entity controlled by them			
KMPs or any other entity controlled by them			
(C) Any security provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by			
Entity	Type of security (cash, shares etc.)	Aggregate value of security provided during six months	Balance outstanding at the end of six mont
Promoter or any other entity controlled by them			
Promoter Group or any other entity controlled by them			
Directors (including relatives) or any other entity controlled by them			
KMPs or any other entity controlled by them			
(D) Additional Information			
II. Affirmations			
Affirmations	Compliance Status	Company Remarks	
All loans (or other form of debt), guarantees, comfort letters (by whatever name called) or securities in connection with any loan(s) (or other form of debt) given directly or indirectly by the listed entity to promoter(s), promoter group, director(s) (including their relatives), key managerial personnel (including their relatives) or any entity controlled by them are in the economic interest of the company.	SintratedCg.get("CG_YN_!integratedFilingMasterDto.cgMasterVO.anx4aAffirmComplStatus")		
Name			
Designation			
Place			
Date			

Signatory Details	
Name of signatory	Megha Kainth
Designation of person	Company Secretary and Compliance Officer
Place	Gurugram
Date	28-Apr-2026

Investor Grievance Details	
No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	4
No. of investor complaints disposed off during the Quarter	4
No. of investor complaints those remaining unresolved at the end of the Quarter	0

Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies- The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below					
Any Other Information for Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies		The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below: 1) During the Quarter ended 31st March, 2026 Ceigall Southern Ludhiana By Pass Private Limited (SPV), Unlisted Subsidiaries Companies issued shares to Ceigall India Limited -1,93,00,680/- equity shares of Rs. 10/- each. As Ceigall India Limited holds 74% stake in SPV, hence aggregate holding in % at the end of Previous Quarter and at the end of current Quarter remains same i.e. 74%. 2) Date of Acquisition of Ceigall Green Energy MP Limited, Ceigall Indore Ujjain Greenfield Highway Limited, Ceigall Sahebganj Bettiah Highway Limited and Ceigall Morena Bess Solar Park Limited is the date of receipt subscription amount from subscribers to MOA. 2A) The Company transferred subscription amount to Ceigall Morena Bess Solar Park Limited on 20th March 2026 & 23rd March 2026 aggregating to Rs. 1,00,000/- to hold 100% shares. 3) The Company has entered a Share Purchase Agreement (SPA) with REC Power Development and Consultancy Limited on 09th January 2026 for the acquisition of 100% equity share capital of Velgoan Power Transmission Limited (VPTL).			
Sr. No.	Name of the unlisted company in which shares or voting rights have been acquired	Date of acquisition	Aggregate holding (% shares or voting rights) as at the end of the previous quarter	% shares or voting rights acquired during the quarter	Aggregate holding (% shares or voting rights) as at the end of the quarter
1	Ceigall Green Energy MP Limited	30-Jan-2026	0	100	100
2	Ceigall Indore Ujjain Greenfield Highway Limited	30-Jan-2026	0	74.00	74.00
3	Ceigall Sahebganj Bettiah Highway Limited	24-Mar-2026	0	74.00	74.00
4	Ceigall Southern Ludhiana By Pass Private Limited	17-Mar-2026	74.00	0	74.00
5	Ceigall Morena Bess Solar Park Limited	20-Mar-2026	0	100	100
6	Velgoan Power Transmission Limited	09-Jan-2026	0	100	100

Disclosure of Imposition of Fine or Penalty**The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:**

Any Other Information for Disclosure of Imposition of Fine or Penalty					
Sr. No.	Name of the authority	Nature and details of the action(s) taken or order(s) passed	Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Impact on financial, operation or of activities of the listed entity, quantifiable in monetary terms to the extent possible

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				
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
1	Office of the Commissioner of State Goods and Service Tax - Panchkula	29-Dec-2023	Pending in High Court	Order Issued. In abeyance, till order by apex court in similar matter
2	Office of the Deputy Commissioner of State Goods and Service Tax at Uttar Pradesh	11-Feb-2026	Appeal filed	Appeal filed
3	Office of the Commissioner of Appeals-Central Goods and Service Tax -Panchkula	29-Jan-2025	Appeal filed	Appeal filed
4	Office of the Commissioner of Service Tax Appeals- Ludhiana	24-Feb-2023	Appeal Filed	Appeal Filed
5	Office of the Commissioner of Goods and Service Tax Appeals- Ludhiana	13-Sep-2024	Appeal Filed	Appeal Filed
6	Income Tax Department, National Faceless Assessment Centre for AY 2023-24	26-Mar-2025	Appeal filed before CIT-Appeals, National Faceless Appeal Centre vide Acknowledgement no. 920641770300325 on 30.03.2025	Appeal order passed on Dated 23-02-2026. If the favor of the company has filed an application on giving appeal effect on dated 05-03-2026. As per the guidance of the Income Tax judicial assessing officer, effect to the order of the CIT (Appeals) is given only after receipt of the scrutiny report from the office of the PCIT, which is generally received within two months from the date of the appellate order

