

General information about company	
Scrip code	506074
NSE Symbol	ARSHIYA
MSEI Symbol	NOTLISTED
ISIN	INE968D01022
Name of the entity	ARSHIYA LIMITED
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Reporting Quarter Type	Yearly
Date of Quarter Ending	31-03-2025
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?	No Arshiya Limited was admitted into Corporate Insolvency Resolution Process (CIRP) by the Honble National Company Law Tribunal (NCLT) under the provisions of the Insolvency and Bankruptcy Code, 2016 (IBC). In terms of Section 17 of the IBC, upon commencement of CIRP, the powers of the Board of Directors stood suspended and were vested in the Resolution Professional. Accordingly, the Company's Composition of board is not constituted as per regulation 17 of SEBI LODR, 2015, during the CIRP period, the Company was under the control and management of the Resolution Professional, and the Board was not authorised to exercise its powers.
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?	No During the quarter, the company has not acquired the shares or voting rights in unlisted companies
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 This is with reference to the fine and penalty imposed by the Stock Exchange on Arshiya Limited in connection with certain non-compliances under the applicable regulatory provisions. We respectfully submit that the Company is presently undergoing Corporate Insolvency Resolution Process (CIRP) under the Insolvency and Bankruptcy Code, 2016. Due to the ongoing CIRP proceedings and the consequential administrative and procedural constraints, the Company was unable to comply with certain regulatory requirements within the prescribed timelines. In this regard, we acknowledge that the Stock Exchange has imposed fines and penalties for the said non-compliances. However, we wish to clarify that the delays were neither intentional nor deliberate, but occurred solely due to the circumstances arising from the CIRP process and the limited administrative and operational flexibility available during this period. The Company remains committed to ensuring full compliance with all applicable laws and regulations in letter as well as in spirit. Necessary steps are being taken to regularize all pending compliances at the earliest.
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 This is not applicable on the company
Is SCORE ID Available ?	Yes
SCORE Registration ID	A00290
Reason For No SCORE ID	
Type of Submission	Original
Remarks (website dissemination)	
Remarks for Exchange (not for Website Dissemination)	

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

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	Commissioner of CGST-Mumbai (Service Tax matter of FY 2013-2014)	13-09-2018	Appeal filed before CESTAT-Mumbai and partially heard. Appeal No.ST/89270/2018	Hearing of Appeal was held on 22-01-2025 and 24-03-2025. Next hearing date is awaited.
2	Commissioner of CGST-Mumbai (Service Tax matter from 01--01-2011 to 30-06-2012)	18-12-2017	Appeal filed before CESTAT-Mumbai and partially heard. Appeal No.ST/87820/2017	Hearing of Appeal is awaited.
3	Commissioner of CGST-Mumbai (Service Tax matter of FY 2013-2014)	27-11-2012	Appeal filed before CESTAT-Mumbai and partially heard. Appeal No.ST/87819/2017	Hearing date is awaited.
4	Commissioner of CGST (Service Tax on Ocean Freight- FY 2006-07 to 2013-2014) - Show Cause Notices (SCNs)	20-04-2012	Hearing on SCNs over. Order is awaited. Service Tax Dept. filed appeal before the Supreme Court against same matter in case of other Assesseees. Hence Service Tax dept. kept this matter in abeyance.	Hearing on SCNs over. Order is awaited. Service Tax Dept. filed appeal before the Supreme Court against same matter in case of other Assesseees. Hence Service Tax dept. kept this matter in abeyance.
5	Government of Maharashtra & Others (MVAT matter of FY 2009-2010 & 2010-2011) (Appeal No.MVXA/8/2016)	23-03-2016	Appeal filed before Bombay High Court reg.refund of MVAT of 11 Cr.	Hearing was held on 08-03-2021. Next Hearing date is awaited.
6	Government of Maharashtra & Others (MVAT matter Writ Petition No.WP/3684/2021)	17-12-2021	Writ Petition filed before Bombay High Court for challenging Notification issued by the Government of Maharashtra, Dept.of Finance	Hearing was held on 27.02.2023. Next Hearing date is awaited.
7	State Tax Officer FY 2017-18 & 2018-19	25-02-2021	Appeal filed before the Deputy Commissioner of SGST	Hearing date is awaited.
8	State Tax Officer FY 2019-2020)	11-09-2023	Appeal filed before the Deputy Commissioner of SGST (Appeal ZD2709230417165)	Hearing date is awaited.

