Integrated Governance

UPDATER SERVICES LIMITED

General information about company

Scrip code	543996	
NSE Symbol	UDS	
MSEI Symbol	NOTLISTED	
ISIN	INE851I01011	
Date of start of financial year	01-04-2026	
Date of end of financial year	31-03-2027	
Reporting Quarter Type	Half Yearly	
Date of Quarter Ending	30-09-2026	
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?	No	The Company did not acquire any shares or voting rights in unlisted companies during the quarter ended 30.09.2026
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	The company did not receive any fine or penalty during the half year ended September 30, 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	The company did not issue any loans,guarantees,comfort letters,Securities during the half year ended September 30, 2026
Risk management committee	Yes	
Market Capitalisation as per immediate previous Financial Year	Top 2000 listed entities	
Is SCORE ID Available ?	Yes	
SCORE Registration ID	COMU00230	
Reason For No SCORE ID		
Type of Submission	Original	
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	
Whether the listed entity has a Regular Chairperson	Yes
Whether Chairperson is related to MD or CEO	No

Disqualification of Directors under section 1

Sr no.	Title(Mr/Ms)	Name of the Director	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status	Whether special resolution passed? [Refer Reg. 17(1A) of Listing Regulations]	Date of passing special resolution	Initial Date of appointment	Date of Re appointmer
1	Mr	RAGHUNANDANA TANGIRALA	00628914	Executive Director	Chairperson	MD	No				Active	NA		13-11-2003	01-01-2024
2	Mr	AMITABH JAIPURIA	01864871	Executive Director	Not Applicable		No				Active	NA		04-03-2023	
3	Mr	AMIT CHOUDHARY	07415690	Non-Executive - Independent Director	Not Applicable		No				Active	NA		25-04-2020	13-09-2022
4	Mr	SUNIL REWACHAND CHANDIRAMANI	00524035	Non-Executive - Independent Director	Not Applicable		No				Active	NA		20-06-2017	13-09-2022
5	Mrs	SANGEETA SUMESH	07080379	Non-Executive - Independent Director	Not Applicable		No				Active	NA		13-09-2022	
6	Mrs	JIGYASA SHARMA	10474292	Executive Director	Not Applicable		No				Active	NA		02-04-2024	29-10-2024

Annexure I

II. Composition of Committees	
Disclosure of notes on composition of committees explanatory	Textual Information(1)

Text Block

Textual Information(1)	For Risk Management Committee of the Company: Apart from Board Members, two other senior executive of the listed entity is the member of the said committee. The details of the same are mentioned below: 1. Mr. C R Saravanan - Chief Growth Officer - Member 2. Ram Praveen Radhakrishnan - Chief Financial Officer - Member. For Environment, Social, Governance Committee :- Apart from the Board Member Mr. Raghunandana Tangirala, two other senior executives of the listed entity iare members of the said committee. The details of the same are mentioned below: 1. Mr. C R Saravanan - Chief Growth Officer - Member 2. Ram Praveen Radhakrishnan - Chief Financial Officer - Member

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	Remarks
1	00524035	SUNIL REWACHAND CHANDIRAMANI	Non-Executive - Independent Director	Chairperson	21-03-2023		
2	07415690	AMIT CHOUDHARY	Non-Executive - Independent Director	Member	21-03-2023		
3	00628914	RAGHUNANDANA TANGIRALA	Executive Director	Member	21-03-2023		
4	07080379	SANGEETA SUMESH	Non-Executive - Independent Director	Member	22-07-2025		

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	Remarks
1	07415690	AMIT CHOUDHARY	Non-Executive - Independent Director	Chairperson	21-03-2023		
2	00628914	RAGHUNANDANA TANGIRALA	Executive Director	Member	21-03-2023		
3	00524035	SUNIL REWACHAND CHANDIRAMANI	Non-Executive - Independent Director	Member	21-03-2023		
4	07080379	SANGEETA SUMESH	Non-Executive - Independent Director	Member	21-03-2023		

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	Remarks
1	07080379	SANGEETA SUMESH	Non-Executive - Independent Director	Chairperson	21-03-2023		
2	00628914	RAGHUNANDANA TANGIRALA	Executive Director	Member	21-03-2023		
3	10474292	JIGYASA SHARMA	Executive Director	Member	02-04-2024		

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	Remarks
1	00524035	SUNIL REWACHAND CHANDIRAMANI	Non-Executive - Independent Director	Chairperson	21-03-2023		
2	01864871	AMITABH JAIPURIA	Executive Director	Member	21-03-2023		
3	10474292	JIGYASA SHARMA	Executive Director	Member	02-04-2024		
4	99999999	CR SARAVANAN	Chief Growth Officer	Member	19-01-2024		Textual Information(1)
5	99999999	RAM PRAVEEN RADHAKRISHNAN	Chief Financial Officer	Member	30-03-2026		Textual Information(2)

Text Block

Textual Information(1)	For Risk Management Committee of the Company: Apart from Board Members, one senior executive of the listed entity is members of the said committee. The details of the same are mentioned below: 1. Mr. C R Saravanan Chief Growth Officer Member 2. Mr. Ram Praveen Radhakrishnan Chief Financial Officer Member
Textual Information(2)	For Risk Management Committee of the Company: Apart from Board Members, one senior executive of the listed entity is members of the said committee. The details of the same are mentioned below: 1. Mr. C R Saravanan Chief Growth Officer Member 2. Mr. Ram Praveen Radhakrishnan Chief Financial Officer Member

Corporate Social Responsibility Committee

Whether the Corporate Social Responsibility Committee has a Regular Chairperson							
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00628914	RAGHUNANDANA TANGIRALA	Executive Director	Chairperson	21-03-2023		
2	07080379	SANGEETA SUMESH	Non-Executive - Independent Director	Member	21-03-2023		
3	10474292	JIGYASA SHARMA	Executive Director	Member	02-04-2024		

Other Committee

Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks
1	00628914	RAGHUNANDANA TANGIRALA	IPO Committee	Executive Director	Chairperson	
2	01864871	AMITABH JAIPURIA	IPO COmmittee	Executive Director	Member	
3	00628914	RAGHUNANDANA TANGIRALA	ESG Committee	Executive Director	Chairperson	Textual Information(1)

Text Block

Textual Information(1)	For Environment, Social, Governance Committee:- Apart from the Board Member Mr. Raghunandana Tangirala, two other senior executives of the listed entity are members of the said committee. The details of the same are mentioned below: 1. Mr. C R Saravanan - Chief Growth Officer - Member 2. Ram Praveen Radhakrishnan - Chief Financial Officer - Member

Annexure I

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 attending the meeting*
1	28-05-2026			Yes	6	6	3
2	30-07-2026	62		Yes	6	6	3

Annexure I

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	Reson 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 the meeting (other than Board of Directors)
1	Audit Committee	28-05-2026				Yes	4	3	2	0
2	Audit Committee	30-07-2026	62			Yes	4	4	3	0
3	Audit Committee	10-08-2026	10			Yes	4	3	3	0
4	Nomination and remuneration committee	28-05-2026				Yes	4	3	2	0
5	Nomination and remuneration committee	10-08-2026	73			Yes	4	4	3	0
6	Risk Management Committee	18-09-2026	38			Yes	3	3	1	1

Annexure I

V. Affirmations		
Sr	Subject	Compliance status (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 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.	true
9	Any comments/observations/advice of Board of Directors may be mentioned here:	

Annexure I

Sr	Subject	Compliance status
1	Name of signatory	Sandhya Saravanan
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
No records available		

Affirmations on Compliance Requirements for AGM (applicable only for the first half-year filing i.e., 2nd quarter)

III. Affirmations				
Sr	Particulars	Regulation Number	Compliance status (Yes/No/NA)	If status is 'No' details of non-compliance may be given here.
1	Copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report, business responsibility report displayed on website	46(2)	Yes	
2	Presence of Chairperson of Audit Committee at the Annual General Meeting	18(1)(d)	Yes	
3	Presence of Chairperson of the nomination and remuneration committee at the annual general meeting	19(3)	Yes	
4	Presence of Chairperson of the Stakeholder Relationship committee at the annual general meeting	20(3)	Yes	
5	Disclosure of the Secretarial Audit Report of the listed entity and the material subsidiaries in the Annual Report	24A(1)	Yes	
6	Compliance with the conditions laid down for Secretarial Auditor or the person signing the Secretarial Compliance Report	24A(1A), 24A(1B), 24A(1C)	Yes	
7	Submission of Annual Secretarial Compliance Report	24A(2)	Yes	
8	Whether 'Corporate Governance Report' disclosed in Annual Report	34(3) read with para C of Schedule V	Yes	
Any other information to be provided				

Annexure III

1	Name of signatory	Sandhya Saravanan
2	Designation	Company Secretary and Compliance Officer

Signatory Details

Name of signatory	Sandhya Saravanan
Designation of person	Company Secretary and Compliance Officer
Place	Chennai
Date	20-10-2026

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 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					
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
No records available					

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 other activities of the listed entity, quantifiable in monetary terms to the extent possible
No records available					

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	Tangy Supplies & Solutions Private Limited Vs. office of the Commercial Tax Officer, GST	08-04-2024	It is a regular GST Assessment notice calling for certain information, records and clarification. Notice ref.no: ZD330424064783C	Appeal filed on 13-05-2024
2	Stanworth Management Private Limited Vs. office of the Assistant Commissioner, Alwarpet, Tamil Nadu	29-04-2024	The order has been passed under section 73 of TNGST Act, 2017 amounting to Rs. 2,36,140/- The basis of order is reconciliation difference for Excess ITC claimed. The Subsidiary Company is exploring all legal options including filing appeal before the Appellant authority. Notice ref.No: ZD330424243209L	Appeal filed on 10-7-2024
3	Avon Solutions & Logistics Private Limited Vs. office of Deputy Commissioner, Telangana GST	30-04-2024	The order has been passed under section 73 of TGST Act, 2017 amounting to Rs. 6,32,149/- The basis of order is reconciliation difference for Excess ITC claimed. Subsidiary Company is exploring all legal options including filing appeal before the Appellant authority Notice ref.No: ZD360424085500J	Writ Filed on 12-02-2026
4	Updater Services Limited Vs. Central Board of Direct Taxes	05-10-2024	The company has received a favourable order under section 119(2)(b) of the Income Tax Act, 1961 for assessment year 2019-20 with refund of INR 10,67,82,660. The Company is in the process of persuading and claiming the refund	The Company received the order for claiming the refund amount of Rs. 10,46,82,343.00
5	Updater Services Limited Vs. office of the Assistant Commissioner, Puducherry GST	10-07-2024	The order has been passed under section 74 amounting to Rs. 63,723/- .it is a regular GST Assessment notice calling for certain information, records and clarification The company (Updater Services Limited) is exploring all legal options including filing appeal before the Appellant authority. Notice ref.No:ZD340724000436P	Rectification letter filed on 02-08-2024
6	Updater Services Limited Vs. Deputy commissioner (CT) ST - III , Large Tax Payers Unit, Nandanam - GST	09-08-2024	The rectification order dated 09.08.2024 vide ref.no: ZD3308240766551, had reduced the amount to Rs 14,99,641 /- (inl. penalty). against original demand of Rs. 2,31,94,103/- (incl. penalty) The basis of order is reconciliation difference for Excess ITC claimed.Based on the company (Updater Services Limited)'s assessment, the Order is devoid of merits and the financial amount is expected to be NIL. The company (Updater Services Limited) is exploring all legal options including filing appeal before the Appellant authority.	Appeal filed on 08-11-2024
7	Updater Services Limited - office of Sales Tax Officer, Avato, Delhi GST	17-08-2024	The order has been passed under section 73 amounting to Rs. 2,89,373/- The basis of order is reconciliation difference for Output tax and Excess ITC claimed. Based on the Company's assessment, the Order is devoid of merits and the financial amount is expected to be NIL. The Company is exploring all legal options including filing appeal before the Appellant authority. Notice ref.No: ZD0708240634068	Appeal filed on 15-11-2024
8	Updater Services Limited office of Deputy Commissioner, DGSTO-5, Bengaluru, Karnataka	20-08-2024	The order has been passed under section 73 amounting to Rs. 1,21,63,262/- The basis of order is Non payment of GST on SEZ supplies. Based on the Company's assessment, the Order is devoid of merits and the financial amount i expected to be NIL. The Company is exploring all legal options including filing appeal before the Appellant authority. Notice ref.No: ZD290824071981U	Tribunal Appeal filed on 02-07-2026.
9	Avon Solutions & Logistics Limited Vs. office of Assistant Commissioner, T Nagar, Tamil Nadu	30-08-2024	The order has been passed under section 73 amounting to Rs. 21,74,840/- The basis of order is reconciliation difference for Outward supply, Excess Claim of ITC on account of nonreconciliation of ITC and on exempt supplies. Based on the Avon's assessment, the Order is devoid of merits and the financial amount is expected to be NIL. The Subsidiary company Avon is exploring all legal options including filing appeal before the Appellant authority. Notice ref.No: ZD330824283699O	Writ Filed on 02-09-2025
10	Updater Services Limited Vs. office of Assistant Commissioner, Noida, UttarPradesh	30-08-2024	The order has been passed under section 73 amounting to Rs. 18,57,291/- for the Tax period Apr 2019 - Mar 2020 The basis of order is reconciliation difference for Excess ITC utilized compare with GSTR 2A vs 3B, ITC availed against Cancelled Supplier, ineligible credit utilized and Late return filed against Interest.Notice ref No: ZD0908243373825	Appeal filed on 26-07-2025
11	Updater Services Limited Vs. office of Superintendent, Ramavarappadu, Vijayawada, Andhra Pradesh	30-08-2024	The order has been passed under section 73 amounting to Rs. 2,13,341/- for the tax period Apl 2019 - Mar 2020. The basis of order is reconciliation difference for Excess ITC claimed. Based on the Company's assessment, the Order is devoid of merits and the financial amount is expected to be NIL. The Company is exploring all legal options including filing appeal before the Appellant authority. Notice ref.No: ZD3708240273764	Tribunal appeal filed on 17-07-2026.
12	Avon Solutions & Logistics Pvt Ltd Vs. office of Assistant Commissioner, T Nagar, Tamil Nadu	31-08-2024	The order has been passed under section 73 amounting to Rs. 7,70,444/- for the FY 2019-20 The basis of order is reconciliation difference for Excess Claim of ITC.Based on the Avon's assessment, the Order is devoid of merits and the financial amount is expected to be NIL. Avon is exploring all legal options including filing appeal before the Appellant authority. Notice ref.No: ZD3308243108693	Writ Filed on 02-09-2025
13	Updater Services Limited Vs. office of Joint Commissioner, Madhapur, Telangana	15-09-2025	The order, dated 20.12.2024, initially demanded Rs. 9,71,843, (only penalty). In response, we filed a rectification request on the GST portal. Wherein the demand was reduced for Rs. 38,890, (Only Penalty). We intend to seek Appeal for this erroneous penalty. Order Ref. No. ZD360925019945V	Appeal filed on 01-11-2025

14	Athena BPO Pvt Ltd Vs. Income tax Department	09-05-2024	Department has raised notice and have disallowed deduction u/s 80JJAA due to non filing of form 10 DA for FY 22-23 We have filed Form 10DA which is also reflecting in the income tax site, Appeal has been filed with income tax department u/s 250 for the same Demand Order: 36,25,998; Tax Amount : 36,25,998	Appeal filed on 17.11.2024
15	Athena BPO Pvt Ltd Vs GST Department	28-08-2024	Department has raised notice primarily on account of sales made from Maharashtra to clients for service rendered in karnataka, departmet incorrectly assumed that these sales are made to karnataka branch and levied gst on the same for FY 19-20 Appeal form has been filed with GST department u/s 107 with the relevant submission explaining that the gst has been correctly discharged to clients and not to the branch. Demand Order 3,17,01,776; Tax Amount - 1,52,33,049; Interest/ penalty - 1,64,68,727	Appeal filed on 26.11.2024
16	Athena BPO Pvt Ltd Vs. Income tax Department	25-05-2023	Department has raised notice on account of excess refund given for FY 13-14 Rectification u/s 154 has been filed with the income tax department as the authorities have clubbed both interest and tax amount together and claiming interest compoent as excess refund Demand Order 35,11,517; Tax Amount - 35,11,517	Appeal filed on 03-04-2024
17	Denave India Pvt ltd vs CIT(Appeal) of Income tax department	01-04-2019	CIT Appeal has been filed on 04.01.2019 against the assessment order received u/s 143(3) on 11.12.2018 for AY 2016-17. Ground wise submission have been made on 24.09.2019, 23.10.2019, 05.11.2019, 14.01.2021, 04.01.2022 and 19.08.2023	Virtual hearing of CIT(A) conducted on 26.02.24. Now awaiting for CIT(A) order
18	Denave India Pvt ltd vs CIT(Appeal) of Income tax department	21-10-2021	CIT Appeal has been filed on 21.10.2021 against the assessment order received u/s 143(3) on 25.09.2021 for AY 2018-19. Ground wise submission have been made on 14.11.2022 and 18.09.2023	Virtual hearing of CIT(A) conducted on 28.08.24. Now awaiting for CIT(A) order
19	Denave India Pvt ltd vs CIT(Appeal) of Income tax department	22-10-2022	CIT Appeal has been filed on 22.10.2022 against the assessment order received u/s 143(3) on 29.09.2022 for AY 2020-21. Ground wise submission have been made on 14.11.2023 and 19.08.2024	Hearing date has not been alloted yet
20	Denave India Pvt ltd vs CIT(Appeal) of Income tax department	27-03-2024	CIT Appeal has been filed on 27.03.2024 against the assessment order received u/s 143(3) on 13.03.2024 for AY 2022-23. Ground wise submission have been made on 19.08.2024	Hearing date has not been alloted yet
21	Matrix Business Services India Private Limited vs Income tax department (NATIONAL FACELESS APPEAL CENTRE)	03-01-2023	Intial Notice received on 27.06.2022 for which response submitted on 08.07.22, 21.10.22, 28.12.22 and appeal on 01.03.23. Partial refund received on 04.3.2023.	Waiting for hearing
22	Matrix Business Services India Private Limited vs GST Comissioner office Noida, Uttarpradesh	22-09-2023	GST SC notice ZD0909232339042 was received on 22.09.23 regarding ITC claimed in FY 2017-2018. The demand order was received on 28.12.23, vide order no. ZD0912236247765. A personal hearing took place on 21.09.23, and an appeal was filed on 28.03.24 after the clarification was submitted. We received the final order no. ZD0912241095993 on 05.12.24.	Rs. 27,808/- is yet to be paid, with the due date on 31.03.25
23	Matrix Business Services India Private Limited vs GST Comissioner office Noida, Uttarpradesh	12-05-2023	GST SC notice ZD091223048133P was received on 05.12.23 regarding ITC claimed in FY 2018-2019. The demand order was received on 22.04.24, vide order no. ZD090424302421U. A personal hearing took place on 25.09.23, and an appeal was filed on 21.07.24 after the clarification was submitted. We received the final order no. ZD091224109485E on 05.12.24.	Rs. 54575/- is yet to be paid, with the due date on 31.03.25
24	Updater Services Limited vs GST Commercial Tax Officer, Chengalpattu	01-02-2025	The order has been passed under section 74 amounting to Rs. 33,896/- The basis of order is reconciliation difference for ITC Reversal for Exempted Supplies.Based on the Company - Updater Services Limited's assessment, we accept to pay and close the same. Order Ref. No. ZD330225003665R	Appeal filed on 30-04-2025
25	Washroom Hygiene Concepts Private Limited vs office of Superintendent, Wazirpur, Delhi	04-02-2025	The order has been passed under section 74 amounting to Rs. 23,37,712/- The basis of order is reconciliation difference for Excess ITC Claimed. Based on the Subsidiary Company's assessment, the Order is devoid of merits and the financial amount is expected to be NIL. The Subsidiary company is exploring all legal options including filing Writ Petition.	Appeal filed on 15-04-2025
26	Updater Services Limited vs Office of the Joint Commissioner, Madhapur, Telangana GST	06-02-2025	The rectification order has been passed under section 73 amounting to Rs. 4,27,798/- against the order amounting to Rs. 1,06,90,408/- dated September 01st, 2024. Based on the Company - Updater Services Limited's assessment, Appeal filed. Order Ref. No. ZD360225014834J	Appeal filed on 06-05-2025
27	Avon Solutions & Logistics Private Limited vs Office of Assistant Commissioner Bhabanipur, Kolkata, South West Bengal	07-02-2025	The order has been passed under section 73 amounting to Rs. 1,44,263/- The basis of order is reconciliation difference for ITC tax reversible against cancelled vendors. Based on the Subsidiary company's assessment, Appeal to be filed	Demand fully paid and closed
28	Updater Services Limited vs e office of Deputy Commissioner, Bengaluru, Karnataka	19-02-2025	The order has been passed under section 73 of KGST Act, 2017, amounting to Rs. 85,71,501/- The basis of the order is Non-payment of GST on SEZ supplies. Based on the company's assessment, the Order is devoid of merits and the financial amount is expected to be NIL, Appeal to be filed. Notice Reference No.ZD290225076050M	Appeal filed on 15-04-2025
29	Updater Services Limited vs office of Deputy Commissioner, Chennai	22-02-2025	The order has been passed under section 73 amounting to Rs. 6,52,27,852/- The basis of the order is Interest on unbilled revenue at end of the financial year and Tax liability on disallowance of Credit notes for the F.Y 2020-21. Based on the company's assessment, the Order is devoid of merits and the financial amount is expected to be NIL. Further, the company is exploring all legal options including filing Writ / Appeal before the Appellant authority. Notice Reference No.ZD330225231416S	Writ filed on 17-04-2025

30	Deputy commisioner of Income tax, Central circle 2(3), Chennai.	08-05-2025	NA	UDS has filed an appeal (No.Ã, CIT(A), Chennai-19/10951/2016-17) against the income-tax order dated 27 March 2025 passed by the CIT(A) under Section 250 for the Assessment Year 2017-18 and. This appeal is against the order passed by the learned CIT(A) with regard to discharge the sustainment of levy of tax under section 115QA of the Act. FormÃ, 36 (Memorandum of Appeal) was lodged with the ITAT Chennai Bench on 8 May 2025. The case remains under consideration and awaits adjudication. Judgment has not yet been pronounced.
31	Assistant commisioner of Income tax, Central circle 2(3), Chennai.	31-05-2025	NA	Pursuant to the Commissioner of Income-tax (Appeals)'s order dated 27 March 2025 in Assessment Year 2017-18, the Department has filed its own Appeal No.Ã, 1616/CHNY/2025 on 31 May 2025 before the ITAT, challenging those grounds permitted by the CIT(A). Given that both UDS's appeal (No.Ã, CIT(A) Chennai-19/10951/2016-17) and the Department's appeal pertain to the same assessment year and substantially overlapping legal issues, it is submitted that both appeals be consolidated and heard together by the Tribunal
32	Updater Services Limited vs Office of Deputy Commissioner, Hyderabad, Telangana	10-11-2025	The order has been passed under section 73 amounting to Rs. 2,32,862/- The basis of order is under declaration of Ineligible ITC. Order Ref. No. ZD361125027763G	Appeal filed on 19-01-2026
33	Updater Services Limited vs Office of Deputy Commissioner, Hyderabad, Telangana	06-12-2025	The order has been passed under section 73 amounting to Rs. 2,34,786/- The basis of order is under declaration of Ineligible ITC. Order Ref. No. ZD361225022184R	Appeal filed on 19-01-2026
34	Updater Services Limited vs Office of Commercial Tax officer, Chennai, Tamil Nadu	15-12-2025	The order has been passed under section 74 amounting to Rs. 3,56,13,030/- The basis of order is Turnover difference between GSTR 3B vs GSTR 9, under declaration of Ineligible ITC, and ITC Reversal for Exempted supplies. Order Ref. No. ZD3312252203033	Appeal filed on 10-03-2026
35	Updater Services Limited vs Office of Commercial Tax officer, Chennai, Tamil Nadu	16-12-2025	The order has been passed under section 74 amounting to Rs. 41,57,398/- The basis of order is Turnover difference between GSTR 3B vs GSTR 9, and under declaration of Ineligible ITC. Order Ref. No. ZD331225251176N	Appeal filed on 04-03-2026
36	Updater Services Limited vs Office of Deputy Commissioner, Chennai, Tamil Nadu	20-12-2025	The order has been passed under section 73 amounting to Rs. 11,06,850/- The basis of order is Disallowance of ineligible ITC and Disallowance of ITC claimed return defaulters & tax non payers. Order Ref. No. ZD331225318502U	Appeal filed on 04-03-2026
37	Updater Services Limited vs Office of the Superintendent, Pune, Maharashtra	23-12-2025	The order has been passed under section 74 amounting to Rs. 26,70,360/- The basis of order is Short payment of tax on Housekeeping cleaning services fall composite supply u/s 8 of CGST Act,2017.	Appeal filed on 04-03-2026
38	Updater Services Limited vs Office of the Superintendent, Pune, Maharashtra	23-12-2025	The order has been passed under section 73, amounting to Rs. 7,10,104/- The basis of order is Non-Reversal of Input tax credit availed & utilized on purchase falling under blocked credit u/s 17(5) of the act.	Appeal filed on 11-03-2026
39	Updater Services Limited vs Office of Deputy Commissioner, Bengaluru, Karnataka	29-12-2025	The order has been passed under section 73 amounting to Rs. 1,66,140/- The basis of order is Excess claim of ITC in inward supply. Notice Reference No. ZD291225218730H	Appeal filed on 04-03-2026
40	Fusion Foods and Catering Private Limited vs Office of the Assistant Commissioner, Chennai, Tamil Nadu	29-12-2025	The order has been passed under section 73 amounting to Rs. 1,01,42,848 /- The basis of order is Supply to SEZs without payment of tax.	Writ filed on 06-03-2026
41	Avon Solutions & Logistics Private Limited vs office of Deputy Commissioner, Telangana	31-12-2025	The order has been passed under section 73 amounting to Rs. 2,06,450/- The basis of order is Excess Claim of ITC.	Appeal filed on 24-03-2026
42	Updater Services Limited vs Office of the Superintendent, Pune, Maharashtra	23-12-2025	The order has been passed under section 74 amounting to Rs. 18,19,524/- The basis of order is Short payment of tax on Housekeeping cleaning services fall composite supply u/s 8 of CGST Act,2017.	Appeal filed on 10-03-2026
43	Updater Services Limited vs GST Commercial Tax Officer, Chengalpattu	23-01-2026	Notice ref.No. ZD3301261584887	Appeal filed on 21-04-2026
44	Updater Services Limited vs GST Commercial Tax Officer, Chengalpattu	23-01-2026	Notice ref.No. ZD330126159158F	Appeal filed on 21-04-2026
45	Updater Services Limited vs GST Commercial Tax Officer, Chengalpattu	23-01-2026	Notice ref.No. ZD3301261598953	Appeal filed on 21-04-2026
46	Updater Services Limited vs GST Commercial Tax Officer, Chengalpattu	24-01-2026	Notice ref.No. ZD330126170109N	Appeal filed on 17-04-2026
47	Updater Services Limited vs GST Commercial Tax Officer, Chengalpattu	24-01-2026	Notice ref.No. ZD330126170154S	Appeal filed on 17-04-2026
48	Updater Services Limited vs GST Joint Commissioner Appeals, Chennai	05-08-2025	Notice ref.No. ZD330825043057G	Tribunal Appeal filed on 29-07-2026.

49	Updater Services Limited vs Additional Commissioner GST Appeals, Pondicherry	21-04-2026	The order under section 73 Ref.No.ZD340426001436Q / 39/2026 (GSTA-I)(ADC) has been passed, confirming a penalty of to Rs. 40,000/- against the appeal filed for Order Ref.No.ZD340724000547K a demand of Rs. 1,01,897/-. In response we have filed an rectification application.	Applied for a waiver scheme on 31-08-2026.
50	Updater Services Limited office of Deputy Commissioner, DGSTO-5, Bengaluru, Karnataka	29-12-2023	The order has been passed under section 73 amounting to Rs. 1,99,57,774/- The basis of order is Excess claim of ITC, Director Remuneration under RCM, Non payment of GST on SEZ supplies. Based on the Company's assessment, the Order is devoid of merits and the financial amount i expected to be NIL. The Company is exploring all legal options including filing appeal before the Appellant authority. Notice ref.No: ZD291223091818Y	Tribunal Appeal filed on 30-06-2026.
51	Updater Services Limited office of Deputy Commissioner, DGSTO-5, Bengaluru, Karnataka	15-03-2024	The order has been passed under section 73 amounting to Rs. 70,27,508/- The basis of order is Non payment of GST on SEZ supplies. Based on the Company's assessment, the Order is devoid of merits and the financial amount i expected to be NIL. The Company is exploring all legal options including filing appeal before the Appellant authority. Notice ref.No: ZD2903240374197	Tribunal Appeal filed on 04-07-2026.
52	Updater Services Limited Office of the Assistant commissioner of Income tax, central circle 2(3)	26-08-2024	Pursuant to the order of the Hon'ble Income Tax Appellate Tribunal dated 14 November 2025, the matter was remitted to the file of the Assessing Officer for de novo adjudication of all three issues. In compliance with these directions, the Assessing Officer initiated the remand proceedings on 26 August 2026. The proceedings are presently pending before the Assessing Officer.	Assessment pending before Assessing officer
53	Avon Solutions & Logistics Pvt Ltd Vs. office of Assistant Commissioner, T Nagar, Tamil Nadu	08-09-2026	The Order has been passed under section 73 amounting to Rs. 1,45,522/- for the FY 2023-24 vide Ref. No. ZD330926057070I. The basis of order is Exempted against ITC reversal.	Appeal to be filed