

General information about company	
Scrip code	544122
NSE Symbol	ENTERO
MSEI Symbol	NOTLISTED
ISIN	INE010601016
Name of the entity	Entero Healthcare Solutions Limited
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Reporting Quarter Type	Yearly
Date of Quarter Ending	31-03-2026
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?	Yes
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 disclosure is not applicable as no loan/guarantee/comfort letter/securities etc have been provided to any promoter or promoter group or directors(including relatives) or KMP or any entity controlled by them.
Risk management committee	Applicable
Market Capitalisation as per immediate previous Financial Year	Top 1000 listed entities
Is SCORE ID Available ?	Yes
SCORE Registration ID	COME00400
Reason For No SCORE ID	
Type of Submission	Original
Remarks (website dissemination)	
Remarks for Exchange (not for 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							Textual Information(1)	
Whether the listed entity has a Regular Chairperson							Yes	
Whether Chairperson is related to MD or CEO							No	
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
1	Mr	VASUDEVAN SUJESH		08240092	Non-Executive - Independent Director	Chairperson		01-10-1965
2	Ms	SANDHYA GADKARI SHARMA		02005378	Non-Executive - Independent Director	Not Applicable		26-10-1960
3	Mr	RAJESH SHASHIKANT DALAL		03504969	Non-Executive - Independent Director	Not Applicable		12-09-1953
4	Mr	ARUN SADHANANDHAM		08445197	Non-Executive - Nominee Director	Not Applicable		23-09-1984
5	Ms	SUMONA CHAKRABORTY		09597426	Non-Executive - Nominee Director	Not Applicable		10-01-1988
6	Mr	PRABHAT AGRAWAL		07466382	Executive Director	Not Applicable	CEO-MD	24-01-1977
7	Mr	PREM SETHI		07077034	Executive Director	Not Applicable		28-06-1977
8	Mr	KEVIN ROHITBHAI DAFTARY		10637792	Non-Executive - Nominee Director	Not Applicable		30-12-1982

I. Composition of Board of Directors

Disqualification of Directors under section 164 of the Companies Act, 2013

Sr	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status
1	No				Active
2	No				Active
3	No				Active
4	No				Active
5	No				Active
6	No				Active
7	No				Active
8	No				Active

I. Composition of Board of Directors

Sr	Whether special resolution passed? [Refer Reg. 17(1A) of Listing Regulations]	Date of passing special resolution	Initial Date of appointment	Date of Re-appointment	Date of cessation	Tenure of director (in months)	No of Directorship in listed entities including this listed entity (Refer Regulation 17A of Listing Regulations)	No of Independent Directorship in listed entities including this listed entity [with reference to proviso to regulation 17A(1) & reg. 17A(2)]	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1) of Listing Regulations)	No of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulations)	Reason for Cessation	Notes for not providing PAN	Notes for not providing DIN
1	NA		25-08-2023	25-08-2023		31.05	2	2	4	1			
2	NA		25-08-2023	25-08-2023		31.05	4	4	3	1			
3	NA		25-08-2023	25-08-2023		31.05	3	3	5	1			
4	NA		25-08-2023	25-08-2023			1	0	1	0			
5	NA		24-08-2023	24-08-2023			1	0	0	0			
6	NA		10-01-2018	10-01-2018			1	0	1	0			
7	NA		10-01-2018	10-01-2018			1	0	1	0			
8	NA		29-05-2024	29-05-2024			1	0	0	0			

Text Block

Textual Information(1)

1. Mr. Prem Sethi is a Whole time Director and COO 2. Three (3) Independent Directors were appointed on 25-08-2023 for a period of 3 years 3. Mr. Kevin Rohitbhai Daftary is a Nominee Director of Prasad Uno Family Trust. 4. Mr. Arun Sadhanandham and Ms. Sumona Chakraborty are Nominee Directors of Orbimed Asia III Mauritius Limited.

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

Annexure 1 Text Block

Textual Information(1)

Ms. Sanu Kapoor- Company Secretary and Compliance Officer and Mr. Balakrishnan Natesan Kaushik- CFO are also members of Risk Management Committee.

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	02005378	SANDHYA GADKARI SHARMA	Non-Executive - Independent Director	Chairperson	25-08-2023		
2	08240092	VASUDEVAN SUJESH	Non-Executive - Independent Director	Member	25-08-2023		
3	03504969	RAJESH SHASHIKANT DALAL	Non-Executive - Independent Director	Member	25-08-2023		
4	07466382	PRABHAT AGRAWAL	Executive Director	Member	25-08-2023		

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	03504969	RAJESH SHASHIKANT DALAL	Non-Executive - Independent Director	Chairperson	25-08-2023		
2	08240092	VASUDEVAN SUJESH	Non-Executive - Independent Director	Member	25-08-2023		
3	08445197	ARUN SADHANANDHAM	Non-Executive - Nominee Director	Member	25-08-2023		

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	03504969	RAJESH SHASHIKANT DALAL	Non-Executive - Independent Director	Chairperson	25-08-2023		
2	08445197	ARUN SADHANANDHAM	Non-Executive - Nominee Director	Member	25-08-2023		
3	07077034	PREM SETHI	Executive Director	Member	25-08-2023		

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	07466382	PRABHAT AGRAWAL	Executive Director	Chairperson	25-08-2023		
2	08445197	ARUN SADHANANDHAM	Non-Executive - Nominee Director	Member	25-08-2023		
3	02005378	SANDHYA GADKARI SHARMA	Non-Executive - Independent Director	Member	25-08-2023		

Other Committee						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks
1	07466382	PRABHAT AGRAWAL	Internal Finance Committee	Executive Director	Chairperson	
2	08445197	ARUN SADHANANDHAM	Internal Finance Committee	Non-Executive - Nominee Director	Member	
3	10637792	KEVIN ROHITBHAI DAFTARY	Internal Finance Committee	Non-Executive - Nominee Director	Member	
4	07466382	PRABHAT AGRAWAL	Committee of Directors	Executive Director	Chairperson	
5	08240092	VASUDEVAN SUJESH	Committee of Directors	Non-Executive - Independent Director	Member	
6	07077034	PREM SETHI	Committee of Directors	Executive Director	Member	

Annexure 1

Annexure 1

III. Meeting of Board of Directors

Disclosure of notes on meeting of board of directors explanatory								
Sr. No.	Date(s) of meeting (if any) in the previous quarter	Date(s) of meeting (if any) in the current quarter	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	12-11-2025				Yes	8	8	3
2		29-01-2026	77		Yes	8	8	3
3		12-02-2026	13		Yes	8	8	3

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 the meeting (other than Board of Directors)
1	Audit Committee	12-11-2025				Yes	4	4	3	0
2	Audit Committee	12-02-2026	91			Yes	4	4	3	0
3	Audit Committee	18-03-2026	33			Yes	4	4	3	0
4	Risk Management Committee	06-10-2025				Yes	3	3	1	2
5	Risk Management Committee	29-01-2026	114			Yes	3	3	1	2
6	Nomination and remuneration committee	29-10-2025				Yes	3	3	2	0

Annexure 1

IV. Meeting of Committees

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 the meeting (other than Board of Directors)
7	Nomination and remuneration committee	12-02-2026	105			Yes	3	3	2	0
8	Stakeholders Relationship Committee	06-10-2025				Yes	3	3	1	0
9	Other Committee	12-02-2026	128	Separate meeting of Independent Directors		Yes	3	3	3	0

Annexure 1**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 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

Annexure 1

Sr	Subject	Compliance status
1	Name of signatory	Sanu Kapoor
2	Designation	Company Secretary and Compliance Officer

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				
Sr	Item	Compliance status (Yes/No/NA)	If status is "No" details of non-compliance may be given here.	Web address
	As per regulation 46(2) of the LODR:			
1.1	Details of business	Yes		www.enterohealthcare.com
1.2	Memorandum of Association and Articles of Association	Yes		www.enterohealthcare.com
1.3	Brief profile of board of directors including directorship and full-time positions in body corporates	Yes		www.enterohealthcare.com
2	Terms and conditions of appointment of independent directors	Yes		www.enterohealthcare.com
3	Composition of various committees of board of directors	Yes		www.enterohealthcare.com
4	Code of conduct of board of directors and senior management personnel	Yes		www.enterohealthcare.com
5	Details of establishment of vigil mechanism/ Whistle Blower policy	Yes		www.enterohealthcare.com
6	Criteria of making payments to non-executive directors	Yes		www.enterohealthcare.com
7	Policy on dealing with related party transactions	Yes		www.enterohealthcare.com
8	Policy for determining 'material' subsidiaries	Yes		www.enterohealthcare.com
9	Details of familiarization programmes imparted to independent directors	Yes		www.enterohealthcare.com
10	Email address for grievance redressal and other relevant details	Yes		www.enterohealthcare.com
11	Contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances	Yes		www.enterohealthcare.com
12	Financial results	Yes		www.enterohealthcare.com
13	Shareholding pattern	Yes		www.enterohealthcare.com
14	Details of agreements entered into with the media companies and/or their associates	NA		

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			
	As per regulation 46(2) of the LODR:		
15.1	(I) Schedule of analyst or institutional investor meet (II) Presentations prepared by the listed entity for analysts or institutional investors meet, post earnings or quarterly calls prior to beginning of such events.	Yes	www.enterohealthcare.com
15.2	Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means	Yes	www.enterohealthcare.com
16	New name and the old name of the listed entity	NA	
17	Advertisements as per regulation 47 (1)	Yes	www.enterohealthcare.com
18	Credit rating or revision in credit rating obtained	Yes	www.enterohealthcare.com
19	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year	Yes	www.enterohealthcare.com
20	Secretarial Compliance Report	Yes	www.enterohealthcare.com
21	Materiality Policy as per Regulation 30 (4)	Yes	www.enterohealthcare.com
22	Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes	www.enterohealthcare.com
23	Disclosures under regulation 30(8)	Yes	www.enterohealthcare.com
24	Statements of deviation(s) or variations(s) as specified in regulation 32	Yes	www.enterohealthcare.com
25	Dividend Distribution policy as per Regulation 43A(1)	Yes	www.enterohealthcare.com
26.1	Annual return as provided under section 92 of the Companies Act, 2013	Yes	www.enterohealthcare.com
26.2	Employee Benefit scheme documents framed in terms of SEBI (SBEB) Regulations, 2021	Yes	www.enterohealthcare.com
27	Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes	www.enterohealthcare.com
28	Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes	www.enterohealthcare.com

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	

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.
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	

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.
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	

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.
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)	NA	
39	Meeting of independent directors	25(3) & (4)	Yes	
40	Familiarization of independent directors	25(7)	Yes	

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.
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)	Yes	
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)	NA	
	Any other information to be provided - Add Notes			

Annexure II

1	Name of signatory	Ms. Sanu Kapoor
2	Designation	Company Secretary and Compliance Officer

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	Ms. Sanu Kapoor
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
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

Signatory Details

Signatory Details	
Name of signatory	Sanu Kapoor
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	24-04-2026

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
1	Anand Chemiceutics Private Limited	07-02-2026	0	51.51	51.51

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
1	Office of the Assistant Commissioner Jurisdiction : LGSTO 063- Bengaluru, DGSTO-2, Bengaluru	ORDER UNDER SECTION 74(9) OF CGST/SGST ACT, 2017, Name of Entity: RSM PHARMA PRIVATE LIMITED Imposed Penalty: 2,38,592	27-03-2026	Penalty is levied under section 74 of the CGST Act 2017 for 1. Short payment of Outward supply tax liability	The amount demanded along-with the interest and penalty neither have any material impact on the financials of the RSM PHARMA PRIVATE LIMITED (wholly-owned subsidiary Company) or Entero healthcare Solutions Limited (Holding Company) nor have any impact on operational or other activity of the Company. Based on Company's assessment, the aforesaid demand is not maintainable and the Company is evaluating all options including filing an appeal against the order.

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	Novacare Healthcare Solutions Private Limited	21-02-2025	The Company has filed an appeal before appropriate/appellate authority. The company does not envisage any material impact on operations or other activities, except for financial impact to the extent of any amount payable against such demand, if upheld by Appellate Authority.	The Company has duly filed the appeal along with all necessary submissions before the Income Tax appellate authority and is currently awaiting adjudication/order from the department.

