Corporate Overview Board & Management Reports Financial Statements

(e) No loan or advance in the nature of loan granted

by the Company which has fallen due during the

year, has been renewed or extended or fresh

loans granted to settle the overdues of existing

loans given to the same parties.

(f) The Company has not granted any loans or

advances in the nature of loans, which are

repayable on demand or without specifying any

terms or period of repayment.

(iv) The Company has complied with the provisions of

Sections 185 and 186 of the Companies Act, 2013

in respect of loans granted, investments made and

guarantees and securities provided, as applicable.

(v) In our opinion, and according to the information and

explanations given to us, the Company has not

accepted any deposits or there is no amount which has

been considered as deemed deposit within the meaning

of sections 73 to 76 of the Act and the Companies

(Acceptance of Deposits) Rules, 2014 (as amended).

Accordingly, reporting under clause 3(v) of the Order is

not applicable to the Company.

(vi) The Central Government has specified maintenance

of cost records under sub-section (1) of section 148

of the Act in respect of the products of the Company.

Dabur

We have broadly reviewed the books of account

maintained by the Company pursuant to the Rules

made by the Central Government for the maintenance

of cost records and are of the opinion that, prima

facie, the prescribed accounts and records have been

made and maintained. However, we have not made a

detailed examination of the cost records with a view to

determine whether they are accurate or complete.

(vii) (a) In our opinion, and according to the information

and explanations given to us, undisputed statutory

dues including goods and services tax, provident

fund, employees' state insurance, income-tax,

sales-tax, service tax, duty of customs, duty of

excise, value added tax, cess and other material

statutory dues, as applicable, have generally been

regularly deposited with the appropriate authorities

by the Company. Further, no undisputed amounts

payable in respect thereof were outstanding at

the year-end for a period of more than six months

from the date they became payable.

(b) According to the information and explanations

given to us, there are no statutory dues referred

in sub-clause (a) which have not been deposited

with the appropriate authorities on account of any

dispute except for the following:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name of the statute | Nature of dues | Gross Amount (in ₹ crores) | (in ₹ crores) Amount paid under protest | Period to which the amount relates | Forum where dispute is pending |
| Central Sales Tax Act, Local Sales Tax Act and Value Added Tax | Value Added Tax /Central Sales Tax | 54.13 | 4.51 | 1999-00, 2001-02 to 2017-18 | Assessing Authority / Commissioner's Level / Revisional Board |
|  |  | 62.73 | 28.81 | 2002-03, 2007-08,2009-10 to 2017-18 | Sales Tax / VAT Appellate Tribunal |
|  |  | 12.52 | 1.18 | 1999-00 ,2006-07 to 2009-10 & 2011-12 to 2012-13 | Hon'ble High Courts |
| Central Excise Act, 1944 | Excise duty | 40.51 |  | 1994-95 to 1999-00, 2006-07 to 2017-18 | Commissioner's Level |
|  |  | 3.65 | - | 1995-96,2000-01, 2003-04 to 2007-08 | Commissioner (Appeals) |
|  |  | 43.57 | 7.52 | 1996-97 to 2000-01, 2005-06 to 2008-09, 2010-11 to 2017-18 | CESTAT |
|  |  | 28.50 | . | 2006-07 to 2010-11 | Hon ble High Court |
| Finance Act, 2004 and Service-tax Rules | Service tax | 0.15 | . | 2005-06 to 2010-11 | CESTAT |
| The Indian Stamp Act, 1899 | Stamp duty | 15.30 | 3.83 | 2007 to 2015 | Hon ble High Court |
|  |  | 2.96 | 0.74 | 2014-15 to 2019-20 | Rajasthan Tax Board |
| The Income-tax Act, 1961 | Income tax | 136.69 | - | 2015-16 to 2018-19 | Commissioner of Income Tax ("CIT(A)") |
|  |  | 2.89 | . | 2007-08 to 2010-11 | Hon ble High Court |

Nature of

dues

Gross

Amount

(in ₹ crores) (in ₹ crores)

Amount paid

under protest

Period to which the

amount relates

Forum where

dispute is pending

Central Sales Tax Act, Value Added

Local Sales Tax Act and Tax /Central

Value Added Tax

Sales Tax

4.51 1999-00, 2001-02 to 2017-18

Assessing Authority /

/ Revisional Board

28.81 2002-03, 2007-08,2009-10 to 2017-18

Sales Tax / VAT

Appellate Tribunal

1.18 1999-00 ,2006-07 to 2009-10 & 2011-12 Hon'ble High Courts

to 2012-13

Central Excise Act,

1944

1994-95 to 1999-00, 2006-07 to 2017-18 Commissioner's Level

- 1995-96,2000-01, 2003-04 to 2007-08

Commissioner

(Appeals)

7.52 1996-97 to 2000-01, 2005-06 to 2008-09, CESTAT

2010-11 to 2017-18

. 2006-07 to 2010-11

Finance Act, 2004 and Service tax

Service-tax Rules

. 2005-06 to 2010-11

The Indian Stamp Act, Stamp duty

1899

3.83 2007 to 2015

0.74 2014-15 to 2019-20

The Income-tax Act, Income tax

1961

- 2015-16 to 2018-19

Commissioner of

Income Tax ("CIT(A)")

. 2007-08 to 2010-11

INTEGRATED ANNUAL REPORT 2022-23

265