



# OIL AND NATURAL GAS CORPORATION LIMITED

## COMPANY SECRETARIAT

ONGC/CS/SE/2025-26

23.07.2025

**National Stock Exchange of India Ltd.**

Listing Department  
Exchange Plaza  
Bandra-Kurla Complex, Bandra (E)  
Mumbai – 400 051

**BSE Limited**

Corporate Relationship Department  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort  
Mumbai – 400 001

Symbol-**ONGC**; Series – **EQ**

BSE Security Code Equity : **500312**  
NCD : **959881**

**Subject: Disclosure of event or information under Regulation 30 of SEBI (LODR) Regulations, 2015**

Madam/Sir,

An Order has been received on 22.07.2025 from the Commissioner of CGST & Central Excise, Navi Mumbai Commissionerate. Prescribed information as per SEBI Regulations is enclosed at **Annexure-A**.

The Company shall review the order and file an appeal against the said order to the appropriate appellate authority within the stipulated time.

Thanking You,  
Yours Sincerely,  
**For Oil and Natural Gas Corporation Ltd.**

(Rajni Kant)  
Company Secretary & Compliance Officer



# OIL AND NATURAL GAS CORPORATION LIMITED

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Annexure-A

Details as per Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015

Sl. No.	Particulars	
1.	<b>Name of the Authority</b>	The Commissioner of CGST & Central Excise, Navi Mumbai Commissionerate
2.	<b>Nature and details of the action(s) taken or order(s) passed</b>	<p>In a common-order passed by the Authority, the following demands have been raised against ONGC:</p> <ol style="list-style-type: none"><li>1. Demand on account of Service Tax:<ol style="list-style-type: none"><li>(i) for the period 19.04.2006 to 31.05.2007 under the service category of 'Survey &amp; Exploration of Mineral, Oil or Gas' and 'Support Services of Business or Commerce' for Rs. 45,15,10,556/- ; and</li><li>(ii) for the period 01.05.2006 to 31.05.2007 under the service category of 'Support services of business or commerce services' for Rs. 66,40,37,025/-.</li></ol></li><li>2. Interest as applicable for the period from when the tax became due till the date of its payment under Section 75 of the Finance Act, 1994;</li><li>3. Penalty, equal to the tax demand, under Section 76 of the Finance Act, 1994;</li><li>4. Penalty of Rs. 5,000/- in terms of Section 77(2) of the Finance Act, 1994;</li></ol> <p>Penalty, equal to the tax demand, under Section 78 of the Finance Act, 1994;</p>
3.	<b>Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority</b>	22.07.2025
4.	<b>Details of violation(s) / contravention (s) committed or alleged to be committed</b>	The demand has been raised on ONGC for services categorized as 'Survey and Exploration of Mineral, Oil or Gas' and 'Support Services of Business or Commerce' under Reverse Charge Mechanism. Since these services were predominantly rendered by the contractor(s) beyond 12 nautical miles—i.e., outside the taxable territory of India—the Company contends that they are not liable to Service Tax. Further, the Company is of the view that the said services are more appropriately classifiable under 'Mining Services' or 'Supply of Tangible Goods for Use Services', both of which were not taxable during the relevant period.
5.	<b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible</b>	Considering the size and scale of the Company's operations, the impact is not considered significant. The Company intends to review the order in detail and shall file an appeal before the Central Excise and Service Tax Appellate Tribunal (CESTAT), Mumbai within the stipulated time of 03 (three) months.