

21. DEFERRED TAX LIABILITY (NET)

₹ in Crores

	As at March 31, 2021	As at March 31, 2020
(a) Break up of deferred tax liability as at year end:		
Nature of timing difference		
Property, Plant and Equipment	128.11	110.91
Total Deferred Tax Liability (a)	128.11	110.91
(b) Break up of deferred tax asset as at year end:		
Nature of timing difference		
Disallowances u/s 43B and Others	20.30	31.30
Total Deferred Tax Asset (b)	20.30	31.30
Deferred Tax Liability (Net) (a-b)	107.81	79.61