

20. 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	60.81	60.58
Total Deferred Tax Liability (a)	60.81	60.58
(b) Break up of deferred tax asset as at year end:		
Nature of timing difference		
Disallowances u/s 43B and Others	12.87	15.17
Total Deferred Tax Asset (b)	12.87	15.17
Deferred Tax Liability (Net) (a-b)	47.94	45.41