

July 7, 2024

File No: 1010/1

BSE Limited
P J Towers, Dalal Street,
Fort Mumbai-400001
Scrip Code: 542216

National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G
Bandra – Kurla Complex, Bandra (E),
Mumbai – 400 051
Symbol: DALBHARAT

Subject: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")- Update

Dear Sir/Madam,

This is in reference to our earlier intimation dated January 1, 2024, made pursuant to Regulation 30 of the Listing Regulations w.r.t an order received by Dalmia Cement (Bharat) Limited ("DCBL"), wholly owned subsidiary of the Company under Section 73 of the Central Goods and Services Tax Act, 2017. The Assistant Commissioner - State Tax & GST, Special Circle, Patna, Bihar, demanded tax liability of Rs. 22.37 Lakhs along with interest and penalty pertaining to FY 2017-18.

Consequently, DCBL filed an appeal against the said order before the Appellate Authority. Based on the submissions made by DCBL during the appeal and personal hearing, the Appellate Authority passed an order dropping the said tax liability from Rs. 22.37 Lakhs to Rs. 0.18 Lakhs along with interest and penalty of Rs. 0.38 Lakhs. The same is related to excess input tax credit claimed in GSTR-3B. The Order was received on July 6, 2024 at 7:55 P.M.

The details as required under Regulation 30 of the Listing Regulations read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in the Annexure hereto.

This is for your information and records.

Thanking you,

Yours sincerely,
For Dalmia Bharat Limited

Rajeev Kumar
Company Secretary

Encl.: As above

ANNEXURE – A

Sr. No.	Particulars	Details
1.	Name of the authority;	Additional Commissioner - State Tax, (Appeal), Central Division, Patna Circle Patna
2.	Nature and details of the action(s) taken, initiated or order(s) passed	DCBL filed an appeal against the order passed by Assistant Commissioner - State Tax & GST, Special Circle, Patna, Bihar under Section 73 of the Central Goods and Services Tax Act, 2017 demanding tax liability of Rs. 22.37 Lakhs along with interest and penalty pertaining to FY 2017-18. The Appellate Authority, based on the submissions made by DCBL during the appeal and personal hearing passed an order reducing the tax liability from Rs. 22.37 Lakhs to Rs. 0.18 Lakhs along with interest and penalty of Rs. 0.38 Lakhs. The same is related to excess input tax credit claimed in GSTR-3B.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	July 6, 2024 at 7:55 P.M.
4.	Details of the violation(s)/contravention(s) committed or alleged to be committed	As mentioned in Sr. No. 2
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The order does not have any major financial impact on DCBL and the same are limited only to the extent of Rs. 0.56 lakhs as mentioned in Sr. No. 2.

Dalmia Bharat Limited

11th & 12th Floors, Hansalaya Building, 15, Barakhamba Road, New Delhi-110 001, India
t 91 11 23465100 f 91 11 2331 3303 w www.dalmiabharat.com CIN : L14200TN2013PLC112346

Registered Office: Dalmiapuram, Dist. Tiruchirapalli, Tamil Nadu- 621 651, India

A **Dalmia Bharat Group** company, www.dalmiabharat.com