

August 11, 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")**

Dear Sir/Madam,

We wish to inform you that Dalmia Cement (Bharat) Limited ('DCBL') wholly owned subsidiary of the Company, has received order on August 10, 2024 at 4:14 P.M. under Section 74 of the Central Goods and Services Tax Act, 2017 and Bihar Goods and Services Tax Act, 2017 from the Deputy Commissioner State Tax, Special circle, Patna, Bihar for claim of Input Tax Credit on tax invoices issued by supplier, who has allegedly not paid outward tax liability from October 2019 to January 2020.

The authority has confirmed demand of-

- 1) tax amounting to Rs. 66.96 Lacs along with interest; and
- 2) penalty amount of Rs. 66.96 Lacs.

The matter is contestable before the Appellate Authorities and DCBL will file an appeal against the said order before the Commissioner (Appeals) within prescribed timelines.

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;	Deputy Commissioner State Tax, Special circle, Patna, Bihar
2.	Nature and details of the action(s) taken, initiated or order(s) passed	<p>The order was passed under Section 74 of the Central Goods and Services Tax Act, 2017 and Bihar Goods and Services Tax Act, 2017 for claim of Input Tax Credit on Tax Invoices issued by supplier who has allegedly not paid outward tax liability form October 2019 to January 2020.</p> <p>The authority has confirmed demand of-</p> <p>1) tax amounting to Rs. 66.96 Lacs along with interest; and</p> <p>2) penalty amount of Rs. 66.96 Lacs.</p> <p>DCBL expects relief in appellate proceedings.</p>
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	August 10, 2024 at 4:14 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	This order does not have major financial impact on DCBL and the same is limited only to the extent of tax liability of Rs. 66.96 Lacs along with interest and penalty amount of Rs. 66.96 Lacs.

**Dalmia Bharat Limited**