

May 4, 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 May 3, 2024 at 10:50 A.M. under Section 73 of the Central Goods and Services Tax Act, 2017 and Jharkhand Goods and Services Tax Act, 2017 from the Additional Commissioner - CGST & Central Excise Commissionerate, Ranchi, Jharkhand for demand of penalty of Rs.5,23,966/- due to claim of ineligible input tax credit and reversal thereof for FY 2018-19. This case relates to erstwhile Dalmia Cement East Limited which has since been merged with DCBL.

On receipt of the order, it was noticed that there has been an apparent error in imposition of penalty in the order passed and accordingly, DCBL has submitted a revision petition to Additional Commissioner for correcting the same. DCBL expects relief in penalty imposed as aforesaid.

The details as required under Regulation 30 of the Listing Regulations read with SEBI circular dated 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

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

ANNEXURE – A

Sr. No.	Particulars	Details
1.	Name of the authority;	Additional Commissioner - CGST & Central Excise Commissionerate, Ranchi, Jharkhand
2.	Nature and details of the action(s) taken, initiated or order(s) passed	The order was passed under Section 73 of the Central Goods and Services Tax Act, 2017 and Jharkhand Goods and Services Tax Act, 2017 for demand of penalty of Rs.5,23,966/- due to claim of ineligible input tax credit and reversal thereof for FY 2018-19. This case relates to erstwhile Dalmia Cement East Limited which has since been merged with DCBL.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	May 3, 2024 at 10:50 A.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. On receipt of the order, it was noticed that there has been an apparent error in imposition of penalty in the order passed and accordingly, DCBL has submitted a revision petition to Additional Commissioner for correcting the same. DCBL expects relief in penalty imposed as mentioned in Sr. No. 2.

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