

August 30, 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 (North-East) Limited (‘**DCNEL**’) subsidiary of the Company, has received order on August 29, 2024 at 5:52 P.M. under Section 73 of the Central Goods and Services Tax Act, 2017 and Assam Goods and Services Tax Act, 2017 from the Superintendent, Central GST, Nagaon Range, Nagaon, Assam for alleged ineligible claim of Input Tax Credit (‘**ITC**’) due to non-submission of return by the Supplier for the period 2019-20.

The authority has confirmed demand of-

- 1) tax amounting to Rs. 3,89,525/- along with interest; and
- 2) penalty amount of Rs.56,089/-.

The matter is contestable before the Appellate Authorities and DCNEL will file an appeal against the said order before the Appellate Authorities 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;	The Superintendent, Central GST, Nagaon Range, Nagaon, Assam
2.	Nature and details of the action(s) taken, initiated or order(s) passed	<p>The order was passed under Section 73 of the Central Goods and Services Tax Act, 2017 and Assam Goods and Services Tax Act, 2017, for alleged ineligible claim of ITC due to non-submission of return by the Supplier for the period 2019-20.</p> <p>The authority has confirmed demand of-</p> <p>1) tax amounting to Rs. 3,89,525/- along with interest; and</p> <p>2) penalty amount of Rs. 56,089/-</p> <p>DCNEL 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 29, 2024 at 5:52 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 DCNEL and the same is limited only to the extent of tax liability of Rs. 3,89,525/- along with interest and penalty amount of Rs. 56,089/-.

Dalmia Bharat Limited