

May 31, 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 (formerly known as Calcom Cement India Limited) ("**DCNEL**"), subsidiary of the Company, has received order on May 30, 2024 at 4:45 P.M. under Section 74 of the Central Goods and Services Tax Act, 2017 from Assistant Commissioner, Central (Goods and Service Tax) & Central Excise Division, Silchar, Assam for availing Input Tax Credit (ITC) of the vendors who have not filed form GSTR-3B return.

The Authority has confirmed the demand of-

1. Tax Liability of Rs. 32,98,728/- along with Interest
2. Penalty amount of Rs. 32,98,728/-.

DCNEL has a good case on merits to defend the same before the Appellate Authorities and will 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 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**

11<sup>th</sup> & 12<sup>th</sup> 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;	Assistant Commissioner, Central (Goods and Service Tax) & Central Excise Division, Silchar, Assam
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 for availing Input Tax Credit (ITC) of the vendors who have not filed form GSTR-3B return.</p> <p>The Authority has confirmed the demand of-</p> <ol style="list-style-type: none"> <li>1. Tax Liability of Rs. 32,98,728/- along with Interest</li> <li>2. Penalty amount of Rs. 32,98,728/-.</li> </ol> <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;	May 30, 2024, at 4:45 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 DCNEL and the same are limited only to the extent of the penalty amount as mentioned in Sr. No. 2.

**Dalmia Bharat Limited**