

August 23, 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 following orders on August 22, 2024:

1. under Section 73(9) 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 alleged ineligible claim of Input Tax Credit and disallowance of adjustment on Credit Notes during April 2019 to March 2020.

The Authority has confirmed the demand of:-

- a) Tax amounting to Rs. 2,28,595/- along with interest.
- b) Penalty amount of Rs. 20,000/-

2. under Section 74 of the Central Goods and Services Tax Act, 2017 and Odisha Goods and Services Tax Act, 2017 from the State Tax Officer - Rourkela II Circle, Panposh, Odisha for alleged ineligible claim of Input Tax Credit due to non submission of return by the Supplier during June 2019 to March 2020.

The Authority has confirmed the demand of:-

- a) Tax amounting to Rs. 4,63,582/- along with interest.
- b) Penalty amount of Rs.2,60,704/-

The matters are contestable before the Appellate Authorities and DCBL will file an appeal against the said order before respective Appellate Authorities 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 A and B** respectively.

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



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 & GST, Special Circle, Patna, Bihar.
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order was passed under Section 73(9) 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 alleged ineligible claim of Input Tax Credit and disallowance of adjustment on Credit Notes during April 2019 to March 2020. The Authority has confirmed demand of:- a) tax amounting to Rs. 2,28,595/- along with interest; and b) penalty amount of Rs. 20,000/- DCBL expects relief in appellate proceedings.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	August 22, 2024
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 along with interest of Rs. 2,28,595/- and penalty of Rs. 20,000/-.

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ANNEXURE - B

Sr. No.	Particulars	Details
1.	Name of the authority;	State Tax Officer - Rourkela II Circle, Panposh, Odisha
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order under Section 74 of the Central Goods and Services Tax Act, 2017 and Odisha Goods and Services Tax Act, 2017 from the State Tax Officer - Rourkela II Circle, Panposh, Odisha for alleged ineligible claim of Input Tax Credit due to non submission of return by the Supplier during June 2019 to March 2020. The Authority has confirmed demand of:- a) tax amounting to Rs. 4,63,582/- along with interest; and b) penalty amount of Rs. 2,60,704/- DCBL expects relief in appellate proceedings.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	August 22, 2024
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 along with interest of Rs. 4,63,582/- and penalty of Rs. 2,60,704/-.

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