

SML/SEC/2024-25-097
2 January 2025

Dy. General Manager- Corporate Relationship Department BSE Limited P.J Towers, Dalal Street Fort, Mumbai-400 001	The Secretary, National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor, Plot no. C/1, G Block Bandra- Kurla Complex Bandra (E), Mumbai – 400 051
Scrip Code: 505192	Scrip Code: SMLISUZU

Sub: Disclosure under Regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Clause 20 of Para A of Part A of Schedule III.

Dear Sir(s),

Pursuant to regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**LODR Regulations**) read with clause 20 of Para A of Part A of Schedule III of the LODR Regulations, the details of an order received by the Company from GST Authority is enclosed herewith as **Annexure A**.

You are requested to kindly take note of the above information on your records.

Thanking You

Yours faithfully
For SML ISUZU LIMITED

(PARVESH MADAN)
Company Secretary & Compliance Officer
pmadan@smlisuzu.com
ACS-31266

SML ISUZU Limited
Regd. Office & Works:

Village : Asron, Distt. Shahid Bhagat Singh Nagar (Nawanshahar) Punjab - 144533
T +91 1881 270255 F +91 1881 270223

Corporate Office : 204-205, Sector 34-A, Chandigarh - 160135

T +91 172 2647700-10 F +91 172 2615111 W www.smlisuzu.com CIN L50101PB1983PLC005516

Trucks & Buses

Annexure A

Order from Office of Deputy/Assistant Commissioner, Central Goods & Service Tax Division- Phagwara, Punjab	
Name of the authority	Deputy Commissioner, Central Goods & Service Tax Division-Phagwara, Punjab
Nature and details of the action(s) taken, initiated or order(s) passed	<p>An Order under Section 74 dated 01.01.2025 passed by the Central Goods & Service Tax Division, Phagwara, Punjab for the period July 2017 to December 2022 and confirmed the demand of IGST Rs. 1.71 crores under section 20 of the IGST Act, CGST & SGST Rs. 0.02 crores each under section 74(1) of the CGST & PGST Act 2017 along with Interest (Not Calculated) under section 50 of the CGST Act 2017 read with section 20 of the IGST Act 2017 and Penalty of Rs. 1.75 crores under section 74(1) of the CGST Act, 2017 read with section 20 of the IGST Act, 2017.</p> <p>The Company will file an appeal against this order before the next Adjudicating Authority.</p>
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	02-01-2025 at 01:28 hrs Through E-mail
Details of the violation(s)/ contravention(s) committed or alleged to be committed	Misclassification of Motor Vehicle spare parts
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Impact- As mentioned above

