

SML/SEC/2024-25-094  
28 December 2024

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
<b>Scrip Code: 505192</b>	<b>Scrip Code: SMLISUZU</b>

**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](mailto: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](http://www.smlisuzu.com) CIN L50101PB1983PLC005516

Trucks & Buses

## Annexure A

<b>Order from Office of Superintendent CGST Range –III, S.B.S Nagar, Punjab</b>	
<b>Name of the authority</b>	Superintendent CGST Range –III, S.B.S Nagar, Punjab
<b>Nature and details of the action(s) taken, initiated or order(s) passed</b>	<p>An Order under Section 74 dated 27.12.2024 passed by the CGST Range -III, S.B.S Nagar, Punjab for the period July 2017 to July 2022 and confirmed the demand of IGST Rs. 6.29 Lacs under section 20 of the IGST Act, CGST &amp; SGST Rs. 0.08 lacs each under section 74(1) of the CGST &amp; SGST Act along with Interest (Not Calculated) under section 50 of the SGST &amp; CGST Act read with section 20 of the IGST Act, Penalty of Rs. 6.45 Lacs under section 74(1) &amp; section 122 (2)(b) of CGST Act and SGST Act read with section 20 of the IGST Act.</p> <p>The authority has also imposed General Penalty Rs. 0.25 lacs each under Section 125 CGST &amp; SGST Act and Rs. 0.25 Lacs under IGST Act read with Section 20 of the IGST Act.</p> <p>The Company will file an appeal against this order before the next Adjudicating Authority.</p>
<b>Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority</b>	27-12-2024 at 12:19 hrs Through Mail
<b>Details of the violation(s)/ contravention(s) committed or alleged to be committed</b>	Misclassification of Motor Vehicle spare parts
<b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible</b>	Impact- As mentioned above

