



इंडियन रेलवे कॅटरिंग एण्ड टूरिज्म कॉरपोरेशन लिमिटेड
(भारत सरकार का उद्यम-मिनी रत्न)
INDIAN RAILWAY CATERING AND TOURISM CORPORATION LTD.
(A Govt. of India Enterprise-Mini Ratna)

"CIN-L74899DL1999GOI101707" E-mail : info@irctc.com Website : www.irctc.com

No. 2019/IRCTC/CS/STEX/356

July 26, 2024

BSE Limited (Through BSE Listing Centre) 1 st Floor, New Trade Wing, Rotunda Building Phiroze Jeejeebhoy Towers, Dalal Street Fort, Mumbai – 400 001 Scrip Code: 542830	National Stock Exchange of India Limited (Through NEAPS) "Exchange Plaza", -1, Block-G, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051 Scrip Symbol: IRCTC
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Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that a Demand cum Show cause notice has been received on 26.07.2024 from Commissioner of Central tax Audit. The details are given below:

S. N.	Brief Details	Description
1.	Name of the Authority	Commissioner of Central Tax Audit-II, Bhikaji Cama place, New Delhi-110066
2.	Nature and details of the action(s) taken, initiated or order passed	Nature: Demand Cum Show Cause Notice No. 42/2024-25 for the FY starting from 2017-18 to 2021-22. Details: Order No. GADT/CnG/ADT/GST/3636/2023-Gr3-CGST-ADT CIR-4-ADT-II-Delhi/2586 dated 25.07.2024 for the tax period from 2017-18 to 2021-22
3.	Date of receipt of direction or order, including any ad-interim or interim orders or any other communication from the authority	26.07.2024
4.	Details of the violation(s) / contravention(s) committed or alleged to be committed	As per the said order, there is the total demand of Rs.24.07 Lakhs, that is on account of following discrepancies raised by the authorities: 1.Wrong availment of ITC on the basis of Place of Supply other than Delhi: Rs.7.62 Lakhs 2.Wrong availment of ITC on the basis of Counter filing status of Supplier: Rs.0.84 Lakhs 3.Wrong availment of ITC of the Input Supplies received from the suppliers whose GSTINs was cancelled during the relevant time: Rs.15.60 Lakhs
5.	Impact of financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	As of now, financial exposure of Rs.24.07 lakhs arise on account of liability determined by the department. However, the demand specified in SCN issued is litigative and therefore, the same can be contested before the authorities within the stipulated timelines as provided under the law.

This is for your information and record please.

Thanking you,

Yours faithfully,

For and on behalf of Indian Railway Catering & Tourism Corporation Limited

(Suman Kalra)

Company Secretary and Compliance Officer