



Birla Corporation Limited

Corporate Office:

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A.C. Market (2nd Floor), Kolkata 700 071

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1st February, 2025

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai- 400 001

Scrip Code: 500335

National Stock Exchange of India Ltd.

'Exchange Plaza', C-1, Block G,

Bandra-Kurla Complex, Bandra (East)

Mumbai- 400 051

Scrip Symbol: BIRLACORPN

Dear Sir(s),

Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the details of the Order(s) passed by the Assistant Commissioner, State Tax, Raebareli, Division- Allahabad, Uttar Pradesh (UP) pertaining to GST, against RCCPL Private Limited (RCCPL) wholly owned material subsidiary of the Company.

The said Order(s) was received by the Company on 31st January, 2025 at around 12.17 p.m. (IST).

The details, as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are enclosed as "**Annexure - A**".

The aforesaid information is also being uploaded on the Website of the Company at www.birlacorporation.com.

This is for your information and record.

Yours faithfully,

For **BIRLA CORPORATION LIMITED**

(MANOJ KUMAR MEHTA)

Company Secretary & Legal Head

Encl: As above

Annexure - A

Sl. No.	Particulars	Details
1	Name of the Authority	Assistant Commissioner, State Tax, Raebareli, Division- Allahabad (UP)
2	Nature and details of the action(s) taken, initiated or order(s) passed	Demand Order(s) passed pertaining to availment of ineligible and blocked Input Tax Credit (ITC) taken in GSTR-3B for the period from July, 2017 to March, 2021 and interest on delayed filing of GSTR-3B return for the financial year 2018-19 as under: Tax: ₹2,11,44,681/- Penalty: ₹ 2,11,44,681/- Interest: As applicable Demand of Interest of ₹5,91,712/- for late filing for the financial year 2018-19.
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	31st January, 2025
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Demand Oder passed alleging: <ul style="list-style-type: none"> ▪ Wrong availment of ITC as per Section 16(1) and 17(5) of CGST Act, 2017. ▪ Availment of ineligible and blocked Input Tax Credit (ITC) taken in GSTR-3B for the period from July, 2017 to March, 2021 and interest on delayed filing of GSTR-3B return for financial year 2018-19.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	₹ 4,28,81,074/- plus applicable interest. The Company believes that the above demands are not maintainable and hence is in the process of preferring an appeal against the said order / demand. There is an error of calculation in the order, hence application for rectification will also to be filed under section 161 of CGST Act, 2017.