

SML/SEC/2024-25-077  
26 September 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, 5 <sup>th</sup> Floor Plot No. C/1, G Block Bandra – Kurla Complex Bandra (East), 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**.

This is for your information and record please.

Thanking you,

Yours faithfully  
For **SML ISUZU LIMITED**



**(PARVESH MADAN)**  
Company Secretary  
ACS-31266  
[pmadan@smlisuzu.com](mailto:pmadan@smlisuzu.com)

**SML ISUZU Limited**

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Annexure A

<b>Order from Office of The Commissioner (Appeals) Central Goods &amp; Service Tax Appeals Commissionerate, Chandigarh</b>	
<b>Name of the authority</b>	Commissioner (Appeals) Central Goods & Service Tax Appeals Commissionerate, Chandigarh
<b>Nature and details of the action(s) taken, initiated or order(s) passed</b>	An Order under Section 73(9) & Section 50 of the CGST Act, 2017 read with Section 20 of the IGST Act, 2017 dated 20.09.2024 passed by the Commissioner (Appeals) Chandigarh for the period July 2017 to March 2023, rejected Appeal filed by the Company against demand of applicable interest (Not Calculated) on IGST Rs. 2.65 Crores and penalty of Rs. 0.265 crores vide order dated 30.12.2023 issued by Additional Commissioner, CGST, Chandigarh. The Company will file an appeal against this order before the next Adjudicating Authority.
<b>Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority</b>	25.09.2024 at 13:15 hrs Through Post
<b>Details of the violation(s)/ contravention(s) committed or alleged to be committed</b>	Non-payment of IGST under reverse charge mechanism on certain services.
<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

