

Ref No.: EIL/SEC/2024-25/85

17<sup>th</sup> January 2025

<b>The Calcutta Stock Exchange Limited</b> 7 Lyons Range Kolkata - 700 001 <b>CSE Scrip Code: 15060 &amp; 10015060</b>	<b>BSE Limited</b> Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400 001 <b>BSE Scrip Code: 500 086</b>
<b>National Stock Exchange of India Limited</b> Exchange Plaza, 5th Floor, Plot no. C/1, G Block Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051 <b>NSE Symbol: EXIDEIND</b>	-

**Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations")**

Dear Sir/ Madam,

This is to inform you that the Company has received a demand order from The Asst. Commissioner of CGST & EX. Ballygunge Division, Kolkata South, 700107, on 17<sup>th</sup> January 2025 towards disallowance of input tax credit on delayed availment of bill of entries under Trans-1 of GST levying a penalty of Rs. 15,38,277/- and applicable interest under provisions of the Central Goods and Services Tax Act, 2017.

Pursuant to Regulation 30 of the SEBI LODR Regulations, read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, please find enclosed disclosure in this regard.

We request you to take the same on record.

Thanking you.

**For Exide Industries Limited**

**Jitendra Kumar**  
**Company Secretary &**  
**President- Legal & Corporate Affairs**  
**ACS No. 11159**

Encl: as above

**Annexure-A****Disclosure of information pursuant to Regulation 30 of the SEBI LODR Regulations**

SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November 2024

<b>Name of the authority</b>	The Asst. Commissioner of CGST & EX. Ballygunge Division, Kolkata South, 700107
<b>Nature and details of the action(s) taken, initiated or order(s) passed</b>	An order passed under Section 74 of CGST Act 2017 confirming tax demand of Rs. 15,38,277/- along with applicable interest and imposed penalty of Rs. 15,38,277.
<b>Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority</b>	Order dated 14 <sup>th</sup> January 2025 received on 17 <sup>th</sup> January 2025.
<b>Details of the violation(s)/contravention(s) committed or alleged to be committed</b>	The Order has been passed by the Central Tax authority levying a total penalty of Rs. 15,38,277/- w.r.t Disallowance of input tax credit on delayed availment of bill of entries under Trans-1 of GST.
<b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.</b>	The Company will file necessary appeal with the appellate authority in this regard. There is no material impact on the Company's financials or operations due to the said order.