

31st August 2024

To, National Stock Exchange of India Limited	BSE Limited
Scrip Code: ACC	Scrip Code: 500410

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

Dear Sir/Madam,

The Company has received Orders from the Offices of Dy. Commissioner of State Tax, Chandrapur_502, Maharashtra; Superintendent of Central Tax, GST Commissionerate, Ludhiana, Punjab; Asstt. Commissioner of Central Tax, GST Commissionerate, Delhi East, Delhi and Asst. Commissioner of State Tax, Ghatak 11, Ahmedabad, Gujarat levying penalty of Rs.4,96,01,497/-; Rs.11,606/-; Rs.6,96,134/- and Rs.2,19,437/- respectively. The Company is taking appropriate steps to appeal against the said orders imposing the penalty before the appropriate authorities.

The details as required under SEBI Listing Regulations read with Circular no. SEBI/HO/CFD/CFD-PoD-1/P-CIR//2023/123 dated July 13, 2023 are enclosed as **Annexure I**.

You are requested to take the same on your record.

Thanking you,

Yours Sincerely,
For, ACC Limited

Manish Mistry
Company Secretary & Compliance Officer
Membership No.: F8373

ACC Limited

Registered Office:
Adani Corporate House
Shantigram, S. G. Highway, Khodiyar,
Ahmedabad – 382 421, Gujarat, India
Ph +91 79-2656 5555
www.acclimited.com
CIN: L26940GJ1936PLC149771



Annexure I

Sl. No.	Particulars	Information/Remarks			
1.	Name of the authority	Dy. Commissioner of State Tax, Chandrapur_502, Maharashtra	Superintendent of Central Tax, GST Commissionerate, Ludhiana, Punjab.	Asstt. Commissioner of Central Tax, GST Commissionerate, Delhi East, Delhi.	Asst. Commissioner of State Tax, Ghatak 11, Ahmedabad, Gujarat.
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed u/s 73 of CGST Act, 2017 / MGST Act, 2017 levying GST of Rs.49,59,42,735/- and penalty of Rs.4,96,01,497/-.	Order passed u/s 73 of CGST Act, 2017 / PGST Act, 2017 levying GST of Rs.1,16,054/- and imposed penalty of Rs.11,606/-.	Order passed u/s 73 of CGST Act, 2017 / DGST Act, 2017 levying GST of Rs.69,11,339/- and imposed penalty of Rs.6,96,134/-.	Order passed u/s 73 of SGST Act, 2017 / Gujarat GST Act, 2017 levying GST of Rs.21,94,272/- and imposed penalty of Rs.2,19,437/-.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	30 th August, 2024			
4.	Details of the alleged violation(s) / contravention(s) committed or alleged to be committed	Department alleged that excess ITC availed compared to auto populated ITC under Table 8A of GSTR-9 of F.Y. 2019-20.	Department alleged that wrong availment of Input Tax credit for the period 2019-20.	Department alleged that wrong availment of Input Tax credit for the period 2019-20.	Department alleged that excess ITC availed compared to auto populated ITC under Table 8A of GSTR-9 of F.Y. 2019-20. ITC correctly availed and

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		ITC correctly availed but Supplier defaulted / RC of Supplier is cancelled.			reversed in subsequent period in GSTR-3B.
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The Company is taking appropriate steps to appeal against the above Orders imposing the demand before the appropriate authority. The Company does not foresee any material impact on financial or operational or other activities of the Company.			

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