

BSE Limited  
Corporate Relationship Department  
1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building, P. J. Towers,  
Dalal Street, Fort,  
Mumbai – 400 001.  
Scrip Code: 500850

National Stock Exchange of India Limited  
Exchange Plaza  
Bandra Kurla Complex  
Bandra (E)  
Mumbai 400 051  
Scrip Code: INDHOTEL

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

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 read with sub-para 20, Para A of Part A of Schedule III of the Listing Regulations, we hereby submit the disclosure regarding the Order passed by Office of the Assistant Commissioner, Central GST & Central Excise, Guwahati, Division II, levying a penalty ₹2,25,163/- (Rupees Two Lakhs Twenty-Five Thousand One Hundred Sixty Three only) in terms of Section 122(2) and Section 73(9) of CGST Act and Assam GST Act, 2017 and Section 20 of IGST Act.

The details of the above Order as required under Regulation 30 enclosed in the Annexure A.

You are requested to kindly take the same on record.

Yours sincerely,

**BEEJAL DESAI (F3320)**  
**Executive Vice President**  
**Corporate Affairs & Company Secretary (Group)**

### Annexure A

Sr. No.	Details of Events that need to be provided	Information of such events(s)
1.	Name of the authority	Assistant Commissioner, Central GST & Central Excise, Guwahati, Division II
2.	Nature and details of the action(s) taken initiated or order(s) passed	Order by the Central GST department in connection with a tax demand for which Penalty of Rs. 2,25,163/- is levied in relation to the GST Audit of hotel Vivanta Guwahati (Assam) for the financial year 2018-19.
3.	Date of receipt of order	May 29, 2024
4.	Details of the violation(s)/ contravention(s) committed or alleged to be committed;	Demand of tax under Section 73 of CGST Act mainly on the grounds of mismatch of GST input tax credit availed in the GST returns and GST credit reflected in the GSTR2A i.e. GST portal.
5.	Impact on financial, operation or other activities of the Company, quantifiable in monetary terms to the extent possible;	The financial impact, if any, will be to the extent of and as disclosed in Point 2. There will be no impact on operations or other activities of the Company. The Company is in the process of filing an appeal against the said order.