



Birla Corporation Limited

Corporate Office:

1, Shakespeare Sarani,
A.C. Market (2nd Floor), Kolkata 700 071
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E: Coordinator@birlacorp.com

30th May, 2024

Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building,
P.J. Towers, Dalal Street, Fort,
Mumbai- 400 001
Scrip Code: 500335

The Manager
Listing Department,
National Stock Exchange of India Limited
'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 wish to inform you that the Company has received two Orders both dated 29th May, 2024 passed by the Appellate Authority, State Tax, Udaipur pertaining to GST.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 are enclosed as "**Annexure - A**".

The aforesaid Orders were received by the Company on 29th May, 2024 at around 2.45 p.m. and 3.36 p.m. (IST).

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	Details
1	Name of the Authority	Appellate Authority, State Tax, Udaipur	Appellate Authority, State Tax, Udaipur
2	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed confirming the demand pertaining to wrong availment of blocked ITC taken in GSTR-3B, for the period from July, 2017-March, 2018. GST - ₹ 1,05,047/- Interest - ₹ 76,684/- Penalty - ₹ 1,05,047/-	Order passed confirming the demand pertaining to excess availment of ITC i.e. balance of Education Cess and Secondary and Higher Education Cess in TRAN-1 for the period 2017-18. GST - ₹ 6,74,826/- Interest - ₹ 4,21,313/-
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	29th May, 2024	29th May, 2024
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Demand order raised on the Company alleging wrong availment of Blocked ITC as per Section 17(5) RGST/CGST Act 2017.	Demand order raised on the Company alleging excess availment of ITC i.e. balance of Education Cess and Secondary and Higher Education Cess in TRAN-1. The balance of Education Cess & Secondary and Higher Education Cess are not covered under the folder of "eligible duties" or "eligible duties and taxes" as specified in explanation 1, 2 and 3 of Section 140 of CGST Act, 2017.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	₹ 2,86,778/- The Company believes that the above demand is not maintainable and hence is in the process of preferring an appeal against the said order / demand.	₹ 10,96,139/- The Company believes that the above demand is not maintainable and hence is in the process of preferring an appeal against the said order / demand.