

September 30, 2023

The Manager
Corporate Relationship Department
BSE Limited
1st Floor, New Trading Wing,
Rotunda Building,
P J Towers, Dalal Street, Fort,
Mumbai - 400001

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400051

The Secretary
**The Calcutta Stock Exchange
Limited**
7, Lyons Range,
Kolkata - 700001

BSE Security Code: 500043

NSE Symbol: BATAINDIA

CSE Scrip Code: 10000003

Dear Sir/Madam,

Subject: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

In terms of Regulation 30 and Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended), read with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, please find attached herewith the disclosure relating to receipt of Show Cause Notice as to why a tax/ penalty not be imposed on the Company, as **Annexure A**.

The same is also being uploaded on the website of the Company, viz., www.bata.in.

This is for your information and records.

Thanking you,

Yours faithfully,
For BATA INDIA LIMITED

NITIN BAGARIA
AVP – Company Secretary & Compliance Officer

BATA INDIA LIMITED

CIN: L19201WB1931PLC007261

Registered Office: 27B, Camac Street, 1st Floor, Kolkata-700016, West Bengal || Tel.: (033) 23014400 || Fax: (033) 22895748

E-mail: in-customer.service@bata.com || Website: www.bata.in

“Annexure – A”

Name of the Authority	State Tax Officer, Anna Salai Assessment circle
Nature and details of the action(s) taken, initiated or order(s) passed	Show Cause Notice in Form DRC-01 for FY 2017-18
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	The Show Cause Notice was passed and received on September 29, 2023.
Details of the violation(s)/ contravention(s) committed or alleged to be committed;	<p>The Company initially received notice for conducting audit in Form ADT-01 on 24 April 2023 and intimation of tax ascertained in Form DRC-01A on 19 September 2023 on various issues, wherein, the amount involved was INR 627.4 Mn (excluding penalty and interest).</p> <p>The Company filed detailed reply along with necessary documentary evidence and attended personal hearing in the said matter on 26 September 2023. During the personal hearing, the tax proposed to be levied was dropped to the extent of INR 594.95 Mn. However, the Opposing Party without considering various information/submissions made in the said matter, proceeded to issue Show Cause Notice, in Form DRC-01 on 29 September 2023, as to why a tax/ penalty not be imposed on the Company amounting to INR 375.77 Mn and interest thereon on the remaining issues.</p> <p>The next personal hearing in the said matter is scheduled on 10 October 2023, wherein, additional information needs to be produced to drop the following discrepancies:</p> <ul style="list-style-type: none">• Difference in outward supplies in the monthly GST returns• Proof of reversal of input tax credit of suppliers are not paid within 180 days from the invoice date• Tax / RCM attraction on Expenses
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	It is believed that the Company has a good case to defend the matter before the appropriate authorities without any material financial impact.

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