



इंडियन रेलवे कॅटरिंग एण्ड टूरिज्म कॉरपोरेशन लिमिटेड
(भारत सरकार का उद्यम-मिनी रत्न)
INDIAN RAILWAY CATERING AND TOURISM CORPORATION LTD.
(A Govt. of India Enterprise-Mini Ratna)

"CIN-L74899DL1999GOI101707" E-mail : info@irctc.com Website : www.irctc.com

No. 2019/IRCTC/CS/STEX/356

January 01, 2024

BSE Limited (Through BSE Listing Centre) 1 st Floor, New Trade Wing, Rotunda Building Phiroze Jeejeebhoy Towers, Dalal Street Fort, Mumbai – 400 001 Scrip Code: 542830	National Stock Exchange of India Limited (Through NEAPS) "Exchange Plaza",-1, Block-G, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051 Scrip Symbol: IRCTC
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Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Company has received a demand cum show cause notice for the FY 18-19 from CGST Delhi South Commissionerate. The details are given below:

S. N.	Brief Details	Description
1.	Name of the Authority	CGST Delhi South Commissionerate, Bhikaji Cama place, New Delhi-110066
2.	Nature and details of the action(s) taken, initiated or order passed	Nature of the Order: Demand cum show cause notice for the FY 18-19. Details of the Order: Show cause notice is initiated by the aforesaid authority for the FY 18-19 which is based upon scrutiny of GST returns for the said period under the relevant provisions of GST Act
3.	Date of receipt of direction or order, including any ad-interim or interim orders or any other communication from the authority	The same is communicated by the authorities on 31.12.2023 online via GST portal.
4.	Details of the violation(s) / contravention(s) committed or alleged to be committed	As per the said notice, there is the total demand of INR 357.31 Lacs (INR 3.57 Crs) that is on account of following discrepancies raised by the authorities: 1. Mismatch in tax liability between GST returns (GSTR-1 vs GSTR-3B): INR 68.70 Lacs 2. Liability on account of ITC which needs to be reversed due to no filing of GST returns/cancellation of GSTN of respective suppliers: Rs. 4.15 Lacs 3. Interest on late filing of GSTR-3B: INR 0.005 Lacs 4. Liability on account of non-reversal of ITC under section 17 read with Rule 42 of CGST Act: INR 284.46 lacs
5.	Impact of financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	As of now, financial exposure of INR 357.31 lacs arise on account of liability determined by the department. However, the demand specified in show cause notice is litigative and can be disposed off on basis of proper submissions made by the company.

This is for your information and record please.

Thanking you,

Yours faithfully,

For and on behalf of Indian Railway Catering & Tourism Corporation Limited

(Suman Kalra)

Company Secretary and Compliance Officer