



**REGISTERED OFFICE**

**GRANULES INDIA LTD.**, 2nd Floor, 3rd Block, My Home Hub,  
Madhapur, Hyderabad – 500 081, Telangana, INDIA.

Tel: +91 40 69043500, Fax: +91 40 23115145, mail@granulesindia.com, www.granulesindia.com

CIN: L24110TG1991PLC012471

**Date: April 10, 2024**

To,  
National Stock Exchange of India Limited  
BSE Limited  
Symbol: NSE: GRANULES: BSE: 532482

Dear Sir/Mam,

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

Pursuant to Regulation 30(6) read with Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“Listing Regulations”), this is to inform you that the Company has received a communication from the GST authorities directing for payment of tax liability for the tax period April 2018 to March 2019 pursuant to the filings made by the Company.

The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023, is enclosed herewith as an Annexure -A.

Kindly take the above information on record.

**For GRANULES INDIA LIMITED**

**CHAITANYA TUMMALA**  
**(COMPANY SECRETARY &**  
**COMPLIANCE OFFICER)**

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**Annexure A:**
**Details under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023:**

S. No.	Particulars	Details																									
1.	Name of the Authority.	Office of the Deputy Commissioner, Jurisdiction : Punjagutta STU-3, Punjagutta, Telangana.																									
2.	Nature and details of the action(s) taken, or order(s) passed.	Receipt of Communication from GST authorities directing the Company to pay the amount of tax determined as detailed below along with the applicable interest and penalty for the tax under CGST/IGST/GST Act: <table border="1" data-bbox="742 1070 1401 1216"> <thead> <tr> <th>Particulars</th> <th>IGST</th> <th>CGST</th> <th>SGST</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Tax</td> <td>6,754</td> <td>1,08,881</td> <td>1,08,881</td> <td>2,24,516</td> </tr> <tr> <td>Interest</td> <td>7,414</td> <td>1,19,295</td> <td>1,19,295</td> <td>2,46,004</td> </tr> <tr> <td>Penalty</td> <td>676</td> <td>10,888</td> <td>10,888</td> <td>22,452</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td>4,92,972</td> </tr> </tbody> </table>	Particulars	IGST	CGST	SGST	Total	Tax	6,754	1,08,881	1,08,881	2,24,516	Interest	7,414	1,19,295	1,19,295	2,46,004	Penalty	676	10,888	10,888	22,452	Total				4,92,972
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Total				4,92,972																							
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority.	Date of receipt of Communication – The Assessment order was passed on April 08, 2024, and a copy of the order was downloaded from the GST Portal on April 10, 2024.																									
4.	Details of the violation(s)/contravention(s) committed or alleged to be committed.	The grounds and qualifications as stated by authorities are as follows:  GST Liability arising out of erroneous Input Tax credit availed.																									
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	There is no material impact on the financial position or operations of the Company due to the said tax liability and penalty. The impact is limited to the extent of tax liability as ascertained along with interest and penalty as aforesaid. Payment of interest is not applicable under section 50 of the CGST Act, 2017 as the said ITC was not utilised by the Company.																									