

December 19, 2023

BSE Limited Phiroze Jejeebhoy Towers, Dalal Street, MUMBAI - 400 001 STOCK CODE: 500510	National Stock Exchange Of India Limited Exchange Plaza, 5th Floor Plot No.C/1, G Block Bandra-Kurla Complex Bandra (E), Mumbai - 400 051 STOCK CODE: LT
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Dear Sir,

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

The Company has received two orders from Joint Commissioner (SGST) ABIDS Division, Telangana on December 18, 2023, disallowing input tax credit and levying a penalty of Rs. 52,37,830 and Rs. 26,26,630, under section 122(2) of the Telangana Goods and Services Tax Act, 2017.

Enclosed as Annexure A is the information pursuant to Regulation 30 of SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

Kindly take the same on record.

For Larsen & Toubro Limited

**Sivaram Nair A
Company Secretary
(M. No. - F3939)**

Annexure A

Sr. No.	Particulars	Details	
1	Name of the authority	Joint Commissioner (SGST), ABIDS Division, Telangana	
2	Nature and details of the action(s) taken, initiated or order(s) passed;	Order passed under section 73 of the Telangana Goods and Services Tax Act, 2017 (SGST Act, 2017) disallowing input tax credit and levying penalty of Rs. 52,37,830/- under section 122(2) of the SGST Act, 2017	Order passed under section 73 of the SGST Act, 2017 disallowing input tax credit and levying penalty of Rs 26,26,630/- under section 122(2) of the SGST Act, 2017
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	December 18, 2023	
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed;	Input tax credit claimed by the Company disputed.	
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	Based on the prevailing law and Company's assessment, the Company expects a favourable outcome at the appellate level. There is no material impact of the same on financial, operations or other activities of the Company.	