

April 30, 2024

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001  <b>BSE Scrip Code: 500067</b>	<b>National Stock Exchange of India Ltd</b> Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051  <b>NSE Symbol: BLUESTARCO</b>
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Dear Sir/Madam,

**Sub: Intimation under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')**

Pursuant to Regulation 30 read with Para A of Part A of Schedule III of Listing Regulations, we hereby inform you that the Company has received the following Orders:

1. From Deputy Commissioner of State Tax, Telangana on April 29, 2024 at 10:10 pm under Section 73 of Central Goods and Service Tax Act/ Telangana Goods and Service Tax Act for Tax liability amounting to Rs 4,05,376 and a Penalty of Rs 43,399 aggregating to a demand of Rs 4,48,775. The said demand pertains to GST Audit conducted by GST Department, Telangana for the period 2018 - 2019.
2. From Assistant Commissioner of State Tax, Tamil Nadu on April 30, 2024 at 4:00 pm under Section 73 of Central Goods and Service Tax Act/ Tamil Nadu Goods and Service Tax Act for Tax liability amounting to Rs 42,983, Interest of Rs 39,342 and a Penalty of Rs 20,000 aggregating to a demand of Rs 1,02,325. The said demand pertains to GST Audit conducted by GST Department, Tamil Nadu for the period 2018 - 2019.
3. From Assistant Commissioner of State Tax, West Bengal on April 30, 2024 at 5:30 pm under Section 73 of Central Goods and Service Tax Act/ West Bengal Goods and Service Tax Act for Tax liability amounting to Rs 40,92,280, Interest of Rs 40,44,960 and a Penalty of Rs 4,65,581 aggregating to a demand of Rs 86,02,821. The said demand pertains to GST Audit conducted by GST Department, West Bengal for the period 2018 - 2019.

The Company, after detailed review of the aforementioned Orders, will decide on the appropriate action to protect its interests.

The detailed disclosure with respect to the Order as required under the SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed herewith as **'Annexure – I'**.

The aforesaid information is also being placed on the website of the Company at [www.bluestarindia.com](http://www.bluestarindia.com)

Kindly take the same on record.

Thanking you,  
Yours faithfully,  
For **Blue Star Limited**



**Rajesh Parte**  
**Company Secretary & Compliance Officer**  
Encl. : a/a

### Annexure - I

**Details required under the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023**

Particulars	Description	Description	Description
Name(s) of the Authority Initiating the action/passing the order	Deputy Commissioner of State Tax, Telangana	Assistant Commissioner of State Tax, Tamil Nadu	Assistant Commissioner of State Tax, West Bengal
Nature and details of the action(s) taken, initiated or order(s) passed	Order under Section 73 of Central Goods and Service Tax Act/ Telangana Goods and Service Tax Act for tax liability amounting to Rs 4,05,376 and a Penalty of Rs 43,399 aggregating to a demand of Rs 4,48,775.	Order under Section 73 of Central Goods and Service Tax Act/ Tamil Nadu Goods and Service Tax Act for tax liability amounting to Rs 42,983, Interest of Rs 39,342 and a Penalty of Rs 20,000 aggregating to a demand of Rs 1,02,325.	Order under Section 73 of Central Goods and Service Tax Act/ West Bengal Goods and Service Tax Act for Tax liability amounting to Rs 40,92,280, Interest of Rs 40,44,960 and a Penalty of Rs 4,65,581 aggregating to a demand of Rs 86,02,821.
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	April 29, 2024 at 10:10 p.m.	April 30, 2024 at 4:00 p.m.	April 30, 2024 at 5:30 p.m.
Details of the violation(s)/ contravention(s) committed or alleged to be committed	The demand is raised in relation to difference between GSTR9 and 3B, ITC availed on cancelled dealers.	The demand is raised in relation to disallowance of import IGST due to missing bill of entry.	The demand is raised in relation to ITC mismatch, wrongful availment of ITC, disallowance of exempted and export sale.

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 financials, operations or other activities of the Company.
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