

December 29, 2023

<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>
--	---

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, Patna under Section 73 of Central Goods and Service Tax Act/ Bihar Goods and Service Tax Act for Tax liability amounting to Rs 10,28,714.61, Interest of Rs 10,02,996.74 and a Penalty of Rs 1,02,871.60 aggregating to a demand of Rs 21,34,582.95. The said demand pertains to GST Audit conducted by Bihar state GST Department for the period 2017 - 2018.
2. From Assistant Commissioner of State Tax, Kolkata, under Section 50 and Section 73 of Central Goods and Service Tax Act/ West Bengal Goods and Service Tax Act for Tax liability amounting to Rs 1,67,622, Interest of Rs 2,00,602 and a Penalty of Rs 20,000 aggregating to a demand of Rs 3,88,224. The said demand pertains to GST Audit conducted by West Bengal state GST Department for the period 2017 - 2018.

Based on our assessment, we believe that the aforementioned demands are not maintainable and the Company is in the process of preferring appeals against the said Orders. Both the Orders have no material impact on the financials, operations or other activities of the Company.

The detailed disclosure with respect to the above Orders 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
Name(s) of the Authority Initiating the action/passing the order	Deputy Commissioner of State Tax, Patna	Assistant Commissioner of State Tax, Kolkata
Nature and details of the action(s) taken, initiated or order(s) passed	Order under Section 73 of Central Goods and Service Tax Act/ Bihar Goods and Service Tax Act for Tax liability amounting to Rs 10,28,714.61, Interest of Rs 10,02,996.74 and a penalty of Rs 1,02,871.60 aggregating to a demand of Rs 21,34,582.95.	Order under Section 50 and Section 73 of Central Goods and Service Tax Act/ West Bengal Goods and Service Tax Act for Tax liability amounting to Rs 1,67,622, Interest of Rs 2,00,602 and a penalty of Rs 20,000 aggregating to a demand of Rs 3,88,224.
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Order dated December 11, 2023 received on December 28, 2023 at 6:20 p.m.	December 28, 2023 at 6.00 p.m.
Details of the violation(s)/ contravention(s) committed or alleged to be committed	The demand is raised in relation to excess Input tax credit availed and utilised.	The demand is raised in relation to tax short paid on taxable outward supply.
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.	