



5th January 2024

BSE Limited
P J Towers,
Dalal Street,
Mumbai – 400001

National Stock Exchange of India Limited
Exchange plaza,
Bandra-Kurla Complex, Bandra (E)
Mumbai – 400051

Scrip Code: 512599

Scrip Code: ADANIENT

Dear Sir/Madam,

Sub.: Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 of SEBI Listing Regulations, we would like to inform that the Company has received certain Orders from CGST authorities levying penalty under Section 73 of Goods and Services Tax (CGST) Act, 2017.

The details as required under SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July, 2023 are enclosed in **Annexure 1**.

You are requested to take the same on your records.

Thanking you,

Yours faithfully,
For **Adani Enterprises Limited**

Jatin Jalundhwala
Company Secretary &
Joint President (Legal)

Adani Enterprises Limited
"Adani Corporate House",
Shantigram, Near Vaishno Devi Circle,
S. G. Highway, Khodiyar
Ahmedabad 382 421
Gujarat, India
CIN: L51100GJ1993PLC019067

Tel + 91 79 2656 5555
Fax + 91 79 2555 5500
investor.ael@adani.com
www.adanienterprises.com

Registered Office : "Adani Corporate House", Shantigram, Near Vaishno Devi Circle, S. G. Highway, Khodiyar, Ahmedabad - 382421



Annexure - 1

Sr. No.	Particular	Details				
1.	Name of the authority	Additional Commissioner of CGST, Orissa	Assistant Commissioner of CGST, Orissa	Assistant Commissioner of CGST, Orissa	Deputy Commissioner of State tax, Gujarat	Deputy Commissioner of Commercial Taxes, Karnataka
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed u/s 73 of CGST Act, 2017 levying penalty of Rs. 25,64,368/- pertaining to July-2017 to March - 2018.	Order passed u/s 73 of CGST Act, 2017 levying penalty of Rs. 4,12,500/- pertaining to July-17 to March - 2020.	Order passed u/s 73 of CGST Act, 2017 levying penalty of Rs. 5,01,896/- pertaining to July-17 to March - 2020.	Order passed u/s 73 of CGST Act, 2017 levying penalty of Rs. 46,65,334/- pertaining to July-17 to March -18	Order passed u/s 73 of CGST Act, 2017 levying penalty of Rs. 6,672/-.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	5 th January, 2024				
4.	Details of the violation(s) /contravention(s) committed or alleged to be committed	Penalty levied on the demand notice confirmed by department for disallowance of Tran-1 credit of Clean Energy Cess.	Penalty levied on the demand notice confirmed by department for excess use of ITC as compared to GSTR-2A.	Penalty levied on the demand notice confirmed by department for excess transitional credit of CVD carried forward in GST.	Penalty levied on the demand notice confirmed by department for observations made during GST Audit of FY 2017-18	Penalty levied on the demand notice confirmed by department for non-reversal of ITC on certain credit notes appearing in GSTR-2A
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The Company is taking appropriate steps to appeal against the Order imposing the penalty before the appropriate authority. The Company does not foresee any material impact on financial or operational or other activities of the Company.				The Company is in process of payment of Tax, Interest and Penalty as specified in Order. p The Company does not foresee any material impact on financial or operational or other activities of the Company.

Adani Enterprises Limited
 "Adani Corporate House",
 Shantigram, Near Vaishno Devi Circle,
 S. G. Highway, Khodiyar
 Ahmedabad 382 421
 Gujarat, India
 CIN: L51100GJ1993PLC019067

Tel + 91 79 2656 5555
 Fax + 91 79 2555 5500
 investor.ael@adani.com
 www.adanienterprises.com