



TCS/SE/2/2024-25

April 3, 2024

**National Stock Exchange of India Limited**  
**Exchange Plaza, C-1, Block G, Bandra Kurla**  
**Complex, Bandra (East)**  
**Mumbai - 400051**  
**Symbol - TCS**

**BSE Limited**  
**P. J. Towers,**  
**Dalal Street,**  
**Mumbai - 400001**  
**Scrip Code No. 532540**

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

Dear Sirs,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Company has received an order passed by the Joint Commissioner, Central Tax, Bengaluru - North Commissionerate, details of which are provided in Annexure A.

Thanking you,

Yours faithfully,  
For **Tata Consultancy Services Limited**

**Pradeep Manohar Gaitonde**  
**Company Secretary**



## Annexure A

| Sr. No. | Particulars  | Details  |
|---------|--|--|
| 1.      | Name of the Authority  | Joint Commissioner, Central Tax, Bengaluru - North Commissionerate   |
| 2.      | Nature and details of the action(s) taken, initiated or order(s) passed  | Order received from Authority disallowing Cenvat credit of Service Tax along with interest under Rule 14 of Cenvat Credit Rules 2004 read with Section 75 of the Finance Act, 1994 and levying a penalty under Rule 15(3) of Cenvat Credit Rules, 2004 and Section 77(2) and 78 of the Finance Act, 1994.  |
| 3.      | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | April 2, 2024  |
| 4.      | Details of the violation(s) / contravention(s) committed or alleged to be committed  | The Company has received the order from Authority levying penalty of ₹92,84,325/- under Rule 15(3) of Cenvat Credit Rules, 2004 read with section 78 of the Finance Act 1994 and levying penalty of ₹10,000/- under Section 77(2) of the Finance Act, 1994, alleging disallowance of Cenvat Credit availed and utilized during the period October 2008 to September 2013 |
| 5.      | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible   | <p>The Company is taking necessary steps to appeal against the Order before the appropriate Authority.</p> <p>The Company does not foresee any material impact on its financial, or operational or other activities.</p>   |