

# Avenue Supermarts Limited

Plot No. B-72 & B-72A, Wagle Industrial Estate, Thane (West), Maharashtra, India - 400 604

Tel.: 91 22 33400500 \* Fax: 91 22 33400599 \* e-mail: info@dmartindia.com \* Website: www.dmartindia.com

December 31, 2023

To,

**BSE Limited**  
Corporate Services Department  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai – 400 001

**The National Stock Exchange of India Ltd.**  
Corporate Communications Department  
“Exchange Plaza”, 5<sup>th</sup> Floor,  
Bandra – Kurla Complex, Bandra (East),  
Mumbai – 400 051

**BSE Scrip Code: 540376**

**NSE Scrip Symbol: DMART**

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

Dear Sir/ Madam,

This is to inform that orders have been received with a demand of GST, interest and penalty on the Company and its subsidiaries for the period from July 2017 to March 2018, the details of which are as follows:

Company Name	Avenue Supermarts Limited	Align Retail Trades Private Limited (Subsidiary Company)	Avenue E-Commerce Limited (Subsidiary Company)
<b>Name of the authority</b>	a) Assistant Commissioner of State Tax, Mumbai, Maharashtra.	a) Assistant Commissioner of State Tax, Mumbai, Maharashtra.	Assistant Commissioner of State Tax, Mumbai, Maharashtra.
	b) Deputy Commissioner of State Tax, Ahmedabad, Gujarat.	b) State Tax Officer, Gujarat.	
	c) Deputy Commissioner of State Tax, Jaipur, Rajasthan.		
<b>Nature and details of the action(s) taken, initiated or order(s) passed</b>	a) Tax Demand of Rs.976.32 lakhs, Interest of Rs.1,118.94 lakhs and Penalty of Rs.97.63 lakhs.	a) Tax Demand of Rs.817.24 lakhs, Interest of Rs.936.63 lakhs and Penalty of Rs.81.72 lakhs.	Tax Demand of Rs.11.21 lakhs, Interest of Rs.12.85 lakhs and Penalty of Rs.1.12 lakhs.
	b) Tax Demand of Rs.17.06 lakhs, Interest of Rs.18.68 lakhs and Penalty of Rs.1.70 lakhs.	b) Tax Demand of Rs.12.61 lakhs, Interest of Rs.13.12 lakhs and Penalty of Rs.1.26 lakhs.	
	c) Tax Demand of Rs.5.23 lakhs, Interest of Rs.5.97 lakhs and Penalty of Rs.0.52 lakhs.		

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<b>Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority</b>	a) December 30, 2023 b) December 30, 2023 c) December 30, 2023	a) December 31, 2023 b) December 30, 2023	December 30, 2023
<b>Details of the violation(s)/contravention(s) committed or alleged to be committed</b>	a) The company has received the demand order u/s 73 of the CGST/SGST Act, 2017 on account of alleged misclassification of certain goods and non-payment of tax on certain services.	a) The company has received the demand order u/s 73 of the CGST/SGST Act, 2017 on account of alleged misclassification of certain goods.	The company has received the demand order u/s 73 of the CGST/SGST Act, 2017 on account of alleged misclassification of certain goods.
	b) Demand order u/s 73 of the CGST/SGST Act, 2017 on account of disallowance of ITC u/s 17(5) of the CGST/SGST Act, 2017 has been received by the Company.	b) Demand order has been received u/s 73 of the CGST/SGST Act, 2017 on account of alleged mismatch of ITC as per PR vis-a-vis 2A and short reversal of ITC under Rule 42 & 43 of the CGST/SGST Rules, 2017.	
	c) The company has received the demand order u/s 73 of the CGST/SGST Act, 2017 on account of disallowance of Tran-1 credit.		
<b>Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible</b>	The financial impact of the aforesaid orders, if finally confirmed against the respective companies is to the extent of the amounts mentioned above. There is no material impact on operations or other activities of the Company due to the said order.		

The concerned Companies will file appeals against all the above orders with the respective Appellate authorities within 90 days.

Request you to kindly take the above information on record.

Thanking You,  
**For Avenue Supermarts Limited**

**Ashu Gupta**  
**Company Secretary & Compliance Officer**