

01st July, 2024

To

National Stock Exchange of India Limited	BSE Limited
Scrip Code: ACC	Scrip Code: 500410

Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Dear Sir/Madam,

Please refer our intimation dated 28.06.2024 regarding order from the Joint Commissioner of Central Tax, GST Commissionerate, East Bengaluru, Karnataka on 27.06.2024 levying penalty of Rs.2,82,94,728/- passed under section 74(1) of Central Goods and Services Act, 2017 / KGST Act.

In continuation of the above, we would like to clarify that the Company has received the copy of order from the above mentioned authority on 27.06.2024. Accordingly, the Company made the above disclosure on 28.06.2024 i.e. within 24 hours.

Please find attached revised details as required under SEBI Listing Regulations read with Circular no. SEBI/HO/CFD/CFD-PoD-1/P-CIR//2023/123 dated July 13, 2023 as per **Annexure I**.

You are requested to take the same on your record.

Thanking you,
Yours Sincerely,

For ACC LIMITED

Manish Mistry
Company Secretary & Compliance Officer

ACC Limited

Registered Office:

Adani Corporate House
Shantigram, S. G. Highway, Khodiyar,
Ahmedabad – 382 421, Gujarat, India
Ph +91 79-2656 5555
www.acclimited.com
CIN: L26940GJ1936PLC149771

Annexure I

Sr. No.	Particular	Information/Remarks
1.	Name of the authority	Joint Commissioner of Central Tax, GST Commissionerate, East Bengaluru, Karnataka
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed u/s 74(1) of CGST Act, 2017 / KGST Act, 2017 levying GST of Rs. 2,82,94,728/- with applicable Interest and Penalty of Rs. 2,82,94,728/-. The GST liability was discharged and the same has been appropriated against the GST liability.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Date of order – 24.06.2024 Date of receipt of order – 27.06.2024
4.	Details of the violation(s) /contravention(s) committed or alleged to be committed	Demand of GST on advance payment of upfront fees paid for procurement of Kannur (Wadi Area) Limestone Block mining lease. Although the GST amount was paid, however, 100% penalty has been imposed.
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 above Order before the appropriate authority. The Company does not foresee any material impact on financial or operational or other activities of the Company.

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