



Ref: STEX/SECT/2024

September 01, 2024

BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai 400 001 BSE Scrip Code: 500480	National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot No. C/1, G Block, Bandra – Kurla Complex, Bandra (East), Mumbai 400 051 NSE Symbol: CUMMINSIND
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Subject: Order imposing penalty by Office of the Assistant Commissioner of State Tax - Government of Telangana (Authority)

Ref: Disclosure under Regulation 30 read with Clause 20 of Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Dear Sir/ Madam,

We wish to inform, that the Company has received an order imposing penalty of Rs. 30,000/- from Office of the Assistant Commissioner of State Tax - Government of Telangana (Authority) dated August 31, 2024, towards claiming ineligible/excess Input Tax Credit (ITC) and non- submission of Bank Realisation Certificate (BRC) for export made in FY 2019-20 aggregating to Rs. 2,04,673/-, under Central Goods and Service Tax (CGST), State Goods and Service Tax (SGST), Integrated Goods and Service Tax (IGST) and Telangana Goods and Services Tax Act, 2017.

Further, the Company will be filing an appeal in this regard with the appropriate Authority.

Requisite details as required under Regulation 30 of Listing Regulations read with clause 20 of Para A of Part A of Schedule III of Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, are provided in Annexure A.

We request you to take this intimation on your record.

Thanking you,
Yours faithfully,
For Cummins India Limited

Vinaya A. Joshi
Company Secretary & Compliance Officer
Membership No.: A25096
Encl.: As above.
(This letter is digitally signed)

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CIN : L29112PN1962PLC012276



Annexure A

Details under Regulation 30 of Listing Regulations read with clause 20 of Para A of Part A of Schedule III of Listing Regulations read with SEBI Circular No.SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are as under:

Sr. No.	Particulars	Information of such event(s)
1	Name of the authority	Office of the Assistant Commissioner of State Tax - Government of Telangana (Authority) Under Central Goods and Service Tax (CGST), State Goods and Service Tax (SGST), Integrated Goods and Service Tax (IGST) and Telangana Goods and Services Tax Act, 2017.
2	Nature and details of the action(s) taken, initiated or order(s) passed	The Company has received an order imposing penalty of Rs. 30,000/- from Office of the Assistant Commissioner of State Tax - Government of Telangana (Authority) dated August 31, 2024, towards claiming ineligible/excess Input Tax Credit (ITC) and non- submission of Bank Realisation Certificate (BRC) for export made in FY 2019-20 aggregating Rs. 2,04,673/-, under Central Goods and Service Tax (CGST), State Goods and Service Tax (SGST), Integrated Goods and Service Tax (IGST) and Telangana Goods and Services Tax Act, 2017. The Company will be filing an appeal in this regard with the appropriate Authority.
3	Date of receipt of direction or order, including any ad-interim orders, or any other communication from the authority	August 31, 2024
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Penalty of Rs. 30,000/- from Office of the Assistant Commissioner of State Tax - Government of Telangana (Authority), towards claiming ineligible/excess Input Tax Credit (ITC) and non- submission of Bank Realisation Certificate (BRC) for export made in FY 2019-20 aggregating Rs. 2,04,673/-.
5	Impact of financial, operation or other activities of the Listed entity, quantifiable in monetary terms to the extent possible	The penalty levied neither have any material impact on the financials of the Company nor have any impact on operational or other activity of the Company.