

August 31, 2024

File No: 1010/1

BSE Limited P J Towers, Dalal Street, Fort Mumbai-400001 Scrip Code: 542216 National Stock Exchange of India Limited "Exchange Plaza", C-1, Block G Bandra – Kurla Complex, Bandra (E), Mumbai – 400 051 Symbol: DALBHARAT

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

Dear Sir/Madam,

We wish to inform you that Dalmia Cement (Bharat) Limited ('**DCBL**) wholly owned subsidiary of the Company, has received order on August 30, 2024 at 1:46 P.M. under Section 73 of the Central Goods and Services Tax Act, 2017 ('**the Act**') from the Superintendent, Central GST and Central Excise, Rourkela Audit Circle, Rajgangpur, Odisha for delayed payment of interest by one day under Section 50 of the Act for the period 2020-21, as demanded in show cause notice.

The authority has confirmed the demand of penalty amount of Rs.26,550/-.

DCBL has already paid the entire tax liability and interest, hence, the imposed penalty is subject to waiver u/s 128A of the Central Goods and Services Tax Act, 2017 as per Finance Act (2) 2024 as and when notified by the Government.

The details as required under Regulation 30 of the Listing Regulations read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in the Annexure hereto.

This is for your information and records.

Thanking you,

Yours sincerely,
For Dalmia Bharat Limited

Rajeev Kumar Company Secretary

Encl.: As above



## <u>ANNEXURE – A</u>

Sr. No.	Particulars	Details
1.	Name of the authority;	The Superintendent, Central GST and Central Excise, Rourkela Audit Circle, Rajgangpur, Odisha
2.	Nature and details of the action(s) taken, initiated or order(s) passed	The order was passed under Section 73 of the Central Goods and Services Tax Act, 2017 for delayed payment of interest by one day under Section 50 of the Act for the period 2020-21, as demanded in show cause notice.  The authority has confirmed the demand of penalty amount of Rs. 26,550/
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	August 30, 2024 at 1:46 P.M
4.	Details of the violation(s)/contravention(s) committed or alleged to be committed	As mentioned in Sr. No. 2
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	This order does not have major financial impact on DCBL and the same is limited only to the extent of penalty amount of Rs. 26,550/