

03<sup>rd</sup> September, 2024

<b>To,</b> <b>National Stock Exchange of India Limited</b>	<b>BSE Limited</b>
<b>Scrip Code: ACC</b>	<b>Scrip Code: 500410</b>

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

Dear Sir/Madam,

The Company has received Order from the Assistant Commissioner (ST) (FAC), Office of the Commercial Tax Office, Perur Circle, Coimbatore, Tamil Nadu, levying penalty of Rs. 29,45,139/-. The Company is taking appropriate steps to appeal against the said order imposing the penalty before the appropriate authority.

The 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 are enclosed as **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**  
**Membership No.: F8373**

**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](http://www.acclimited.com)  
CIN: L26940GJ1936PLC149771

**Annexure I**

Sr. No.	Particular	Information/Remarks
1.	Name of the authority	Assistant Commissioner (ST)(FAC), Office of the Commercial Tax Office, Perur Circle, Coimbatore, Tamil Nadu
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed u/s 73 of CGST Act,2017/SGST Act,2017 levying Tax Amount Rs.2,94,51,394/- and imposed Penalty of Rs. 29,45,139/-
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	2 <sup>nd</sup> September, 2024
4.	Details of the alleged violation(s) /contravention(s) committed or alleged to be committed	<p>Department alleged and levied demand on various issues:</p> <ul style="list-style-type: none"> <li>(a) Differences in RCM liability &amp; ITC claimed</li> <li>(b) ITC mismatch</li> <li>(c) GST on Debit Notes Credit Notes</li> <li>(d) Short discharge of GST on Royalty</li> <li>(e) ITC claimed from Default Suppliers</li> </ul>
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 appropriate steps to appeal against the above Orders imposing the demand before the appropriate authority.</p> <p>The Company does not foresee any material impact on financial or operational or other activities of the Company.</p>

**ACC Limited**

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