

September 1, 2024

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| BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 BSE Scrip Code: 500067 | National Stock Exchange of India Ltd Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 NSE Symbol: BLUESTARCO |
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Dear Sir/Madam,

Sub: Intimation under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')

Pursuant to Regulation 30 read with Para A of Part A of Schedule III of Listing Regulations, we hereby inform you that the Company has received an Order dated August 31, 2024 at 7:30 p.m. from Additional Commissioner of State Tax, West Bengal under Section 73 of Central Goods and Service Tax Act/ West Bengal Goods and Service Tax Act. The Order stipulates for Tax liability amounting to Rs 7,82,346, interest of Rs 7,56,720 and Penalty of Rs 94,634 aggregating to a demand of Rs 16,33,700. The said demand pertains to GST Audit conducted by GST Department, West Bengal for the period 2019 - 2020.

The Company, after detailed review of the aforementioned Order, will decide on the appropriate action to protect its interests. The said Order has no material impact on the financials, operations or other activities of the Company.

The detailed disclosure with respect to the Order as required under the SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed herewith as '**Annexure – I**'.

The aforesaid information is also being placed on the website of the Company at www.bluestarindia.com

Kindly take the same on record.

Thanking you,
Yours faithfully,
For **Blue Star Limited**



Rajesh Parte
Company Secretary & Compliance Officer
Encl. : a/a

Annexure - I

Details required under the Listing Regulations read with SEBI Circular No. SEBI/ HO/ CFD/ CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

| Particulars | Description |
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| Name(s) of the Authority Initiating the action/passing the order | Additional Commissioner of State Tax, West Bengal |
| Nature and details of the action(s) taken, initiated or order(s) passed | Order under Section 73 of Central Goods and Service Tax Act/ West Bengal Goods and Service Tax Act. The Order stipulates for Tax liability amounting to Rs 7,82,346, interest of Rs 7,56,720 and Penalty of Rs 94,634 aggregating to a demand of Rs 16,33,700. |
| Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | August 31, 2024 at 7:30 p.m. |
| Details of the violation(s)/ contravention(s) committed or alleged to be committed | The demand is raised in relation to supplier GSTIN cancelled, 3B non filler, POS outside West Bengal, ITC reversible proportionate on credit note in GSTR-2A, ITC reversible proportionate to exempt supply and Export sale disallowed. |
| Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | There is no material impact on financials, operations or other activities of the Company. |