

September 5, 2024

BSE Limited Phiroze Jejeebhoy Towers, Dalal Street, MUMBAI - 400 001 <b>STOCK CODE: 500510</b>	National Stock Exchange Of India Limited Exchange Plaza, 5th Floor Plot No.C/1, G Block Bandra-Kurla Complex Bandra (E), Mumbai - 400 051 <b>STOCK CODE: LT</b>
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Dear Sir/Madam,

**Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR)**

We wish to inform you that the Assistant Commissioner of State Tax, Investigation, Mumbai vide its orders dated September 4, 2024 has levied penalties totalling to Rs. 75,98,687/-

The Company does not agree with this levy and would be filing an appeal against this order and expects a favourable outcome at the higher forum.

Enclosed as Annexure A is the information pursuant to Regulation 30 of SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

Kindly take the same on record.

**For Larsen & Toubro Limited**

**Sivaram Nair A  
Company Secretary &  
Compliance Officer  
(M. No. - F3939)**

**Annexure A**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Details</b>	
1	Name of the authority	Assistant Commissioner of State Tax, Investigation, Mumbai	
2	Nature and details of the action(s) taken, initiated or order(s) passed;	Orders passed under section 74 of the Maharashtra Goods and Services Tax Act, 2017 (SGST Act, 2017) disallowing input tax credit and levying penalty under section 74(1) of the SGST Act, 2017 as under:	
		<b>Period</b>	<b>Penalty Amount</b>
		July 2017 to March 2018	Rs. 41,13,600/-
		April 2018 to March 2019	Rs. 34,85,087/-
3	Date of receipt of direction or order, including any ad- interim or interim orders, or any other communication from the authority;	September 04, 2024	
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed;	Input tax credit claimed by the Company disputed.	
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	Based on the prevailing law and Company's judgement, the Company expects a favourable outcome against the appeal at the higher forum. There is no material impact on financial, operations or other activities of the Company.	