

September 2, 2024

BSE Limited
Corporate Relationship Department
1st Floor, New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort,
Mumbai – 400 001.
Scrip Code: 500850

National Stock Exchange of India Limited
Exchange Plaza
Bandra Kurla Complex
Bandra (E)
Mumbai 400 051
Scrip Code: INDHOTEL

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

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 read with sub-para 20, Para A of Part A of Schedule III of the Listing Regulations, we hereby submit the disclosure regarding the Orders passed by:

- A. Office of the Commissioner of Central GST, Delhi South Commissionerate, levying a penalty ₹1,38,66,745/- (Rupees One Crore Thirty Eight Lakh Sixty Six Thousand Seven Hundred and Forty Five) in terms of Section 122(2) read with 73(9) of CGST Act, 2017 read with Delhi GST Act, 2017 and Section 20 of IGST Act 2017.
- B. Office of the Superintendent, CGST Range-III, Udaipur, Rajasthan, levying a penalty ₹40,000/- (Rupees Forty Thousand) in terms of Section 73(9) of CGST Act, 2017 read with Rajasthan GST Act, 2017 and Section 20 of IGST Act 2017.
- C. Office of the Superintendent, CGST Range-III, Udaipur, Rajasthan, levying a penalty ₹40,000/- (Rupees Forty Thousand) in terms of Section 73(9) of CGST Act, 2017 read with Rajasthan GST Act, 2017 and Section 20 of IGST Act 2017.
- D. Office of the Superintendent of GST & Central Excise, Range –IV, Nungambakkam Division, Tamil Nadu, levying a penalty ₹39,466/- (Rupees Thirty Nine Thousand Four Hundred and Sixty Six) in terms Section 122(2)(a) read with Section 73(9) of CGST Act, 2017 read with Tamil Nadu GST Act, 2017 and Section 20 of IGST Act 2017.
- E. Office of the Deputy Commissioner-B, Rajasthan, Jaipur, levying a penalty ₹ 3,38,658 (Rupees Three Lakh Thirty Eight Thousand Six Hundred and Fifty Eight) in terms Section 73(9) of CGST Act, 2017 read with Rajasthan GST Act, 2017 and Section 20 of IGST Act 2017.

THE INDIAN HOTELS COMPANY LIMITED

CORP Office: 9th Floor, Express Towers, Barrister Rajni Patel Marg, Nariman Point, Mumbai 400 021, Maharashtra, India
REGD Office: Mandlik House, Mandlik Road, Mumbai 400 001, Maharashtra, India

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F. Office of the Superintendent of Central GST & Central Excise, Range –IID, Guwahati, levying a penalty ₹1,57,136/- (Rupees One Lakh Fifty Seven Thousand One Hundred and Thirty Six) in terms Section 73(9) of CGST Act, 2017 read with Assam GST Act, 2017 and Section 20 of IGST Act 2017.

The details of the above Orders as required under Regulation 30 enclosed in the Annexure A.

You are requested to kindly take the same on record.

Yours sincerely,

BEEJAL DESAI (F3320)
Executive Vice President
Corporate Affairs & Company Secretary (Group)

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Annexure - A

Sr. No.	Details of Events that need to be provided	Information of such events(s)
1.	Name of the authority	<p>A. Joint Commissioner, Central Goods & Services Tax, Delhi South Commissionerate</p> <p>B. Superintendent, CGST Range-III, Udaipur, Rajasthan</p> <p>C. Superintendent, CGST Range-III, Udaipur, Rajasthan</p> <p>D. Superintendent Range-IV Nungambakkam Division</p> <p>E. Deputy Commissioner-B, Business Audit, Wing-VI, Rajasthan, Jaipur</p> <p>F. Superintendent of Central GST & Central Excise, Range –IID, Guwahati</p>
2.	Nature and details of the action(s) taken initiated or order(s) passed	<p>A. Order by the Central GST department in connection with a tax demand for which Penalty of Rs. 1,38,66,745/- is levied in relation to the GST Audit of hotel Taj Mahal New Delhi, Taj Palace New Delhi and Vivanta New Delhi Dwarka for the financial year 2019-20.</p> <p>B. Order by the Central GST department in connection with a tax demand for which Penalty of Rs. 40,000/- is levied in relation to the GST Audit of hotel Taj Lake Palace, Udaipur for the financial year 2019-20 and 2020-21.</p> <p>C. Order by the Central GST department in connection with a tax demand for which Penalty of Rs. 40,000/- is levied in relation to the GST Audit of Taj Lake Palace, Udaipur for the financial year 2019-20 and 2020-21.</p> <p>D. Order by the Central GST department in connection with a tax demand for which Penalty of Rs. 39,466/- is levied in relation to the GST Audit of Taj Connemara, Chennai for the financial year 2019-20.</p>

		<p>E. Order by the Central GST department in connection with a tax demand for which Penalty of Rs. 3,38,658/- is levied in relation to the GST Audit of Jai Mahal Palace, Jaipur for the financial year 2019-20.</p> <p>F. Order by the Central GST department in connection with a tax demand for which Penalty of Rs. 1,57,136/- is levied in relation to the GST Audit of Vivanta Guwahati for the financial year 2019-20.</p>
3.	Date of receipt of order	<p>A. August 31, 2024*</p> <p>B. August 31, 2024*</p> <p>C. August 31, 2024*</p> <p>D. August 30, 2024*</p> <p>E. August 30, 2024*</p> <p>F. August 30, 2024*</p>
4.	Details of the violation(s)/ contravention(s) committed or alleged to be committed;	<p>A. Demand of tax under Section 73 (9) of CGST Act on the grounds of alleged short payment in GST liability due to difference in turnover as per returns and GST input tax credit availed in cases where vendors have not paid tax to the government.</p> <p>B. Demand of tax under Section 73 (9) of CGST Act on the grounds of mismatch of GST input tax credit availed in the GST returns and GST credit reflected in the GSTR2A i.e. GST portal.</p> <p>C. Demand of tax and interest under Section 73(9) of the CGST Act on the ground of alleged short reversal of input tax credit during FY 2019-20 and FY 2020-21.</p> <p>D. Demand of tax under Section 73 (9) of CGST Act on the grounds of alleged short payment in GST liability due to difference in turnover as per returns and mismatch of GST input tax credit availed in the GST returns.</p> <p>E. Demand of tax under Section 73 (9) of CGST Act on the grounds of mismatch of GST input tax credit availed in the GST returns and GST credit reflected in the GSTR2A i.e. GST portal and alleged non-payment of GST under reverse charge basis.</p>

		F. Demand of tax under Section 73 (9) of CGST Act on the grounds of GST input tax credit availed in cases where vendors have not paid tax to the government.
5.	Impact on financial, operation or other activities of the Company, quantifiable in monetary terms to the extent possible;	The financial impact, if any, will be to the extent of and as disclosed in Point 2. There will be no impact on operations or other activities of the Company. The Company is in the process of filing an appeal against the said order.

*The orders were received by the Company on 30th August 2024 (post business hours) and 31st August, 2024 and intimation is being submitted today i.e. 2nd September 2024, being the first working day after receipt of the orders.

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