

August 27, 2024

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
--	---

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 the following Orders:

1. From Assistant Commissioner of State Tax, Tamil Nadu on August 27, 2024 at 2:04 pm under Section 73 of Central Goods and Service Tax Act/ Tamil Nadu Goods and Service Tax Act. The Order stipulates for Tax liability amounting to Rs 8,81,919, Interest of Rs 6,91,522 and Penalty of Rs 99,980 aggregating to a demand of Rs 16,73,421. The said demand pertains to GST Audit conducted by GST Department, Tamil Nadu for the period 2019 - 2020.
2. From Deputy Commissioner of State Tax, Telangana on August 27, 2024 at 3:50 pm under Section 73 of Central Goods and Service Tax Act/ Telangana Goods and Service Tax Act. The Order stipulates for Tax liability amounting to Rs 32,547 and Penalty of Rs 10,000 aggregating to a demand of Rs 42,547. The said demand pertains to GST Audit conducted by GST Department, Telangana for the period 2019 - 2020.

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

The detailed disclosure with respect to the Orders 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**'.

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

Kindly take the same on record.

Thanking you,



Blue Star Limited
Band Box House, 4th Floor,
254 D, Dr Annie Besant Road,
Worli, Mumbai 400 030, India.
T : +91 22 6654 4000
F : +91 22 6654 4001
www.bluestarindia.com

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	Description
Name(s) of the Authority Initiating the action/passing the order	Assistant Commissioner of State Tax, Tamil Nadu	Deputy Commissioner of State Tax, Telangana
Nature and details of the action(s) taken, initiated or order(s) passed	Order under Section 73 of Central Goods and Service Tax Act/ Tamil Nadu Goods and Service Tax Act. The Order stipulates for Tax liability amounting to Rs 8,81,919, Interest of Rs 6,91,522 and Penalty of Rs 99,980 aggregating to a demand of Rs 16,73,421.	Order Section 73 of Central Goods and Service Tax Act/ Telangana Goods and Service Tax Act. The Order stipulates for Tax liability amounting to Rs 32,547 and Penalty of Rs 10,000 aggregating to a demand of Rs 42,547.
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	August 27, 2024 at 2:04 p.m.	August 27, 2024 at 3:50 p.m.
Details of the violation(s)/ contravention(s) committed or alleged to be committed	The demand is raised in relation to ITC to be reversed on non-business transactions, exempt supplies and ITC availed on invoices of vendors whose registration is subsequently cancelled and return defaulters.	The demand is raised in relation to ITC to be reversed on non-business transaction & exempt supplies.
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.	