



Ports and
Logistics

Ref No: APSEZL/SECT/2023-24/93

December 27, 2023

BSE Limited

Floor 25, P J Towers,
Dalal Street,
Mumbai – 400 001

Scrip Code: 532921

National Stock Exchange of India Limited

Exchange Plaza,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

Scrip Code: ADANIPOINTS

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 an order from the Joint Commissioner, Central Goods & Service Tax, Ahmedabad, South Commissionerate levying penalty of Rs. 29,54,639/- passed under section 73 of Central Goods and Services Act, 2017. The Company is taking appropriate steps to appeal against the 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 faithfully,

For **Adani Ports and Special Economic Zone Limited**

Kamlesh Bhagia
Company Secretary

Adani Ports and Special Economic Zone Limited
Adani Corporate House, Shantigram,
Nr. Vaishno Devi Circle, S. G. Highway,
Khodiyar, Ahmedabad - 382421
Gujarat, India
CIN: L63090GJ1998PLC034182

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Annexure I

Name(s) of the Authority	Joint Commissioner, Central Goods & Service Tax, Ahmedabad South Commissionerate.
Nature and details of the action(s) taken, initiated or order(s) passed	Order passed u/s 73 of CGST Act, 2017 levying penalty of Rs. 29,54,639/- pertaining to FY 2017-18.
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	December 27, 2023
Details of the violation(s) / contravention(s) committed or alleged to be committed	Penalty levied due to reconciliation difference between ITC declared in Annual Return with the expenses in financial statement (Table 12F of GSTR 9C) for the period July 2017 to March 2018.
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 Order imposing the penalty 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>

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