

January 01, 2024

File No: 1010/1

BSE Limited
P J Towers, Dalal Street,
Fort Mumbai-400001
Scrip Code: 542216

National Stock Exchange of India Limited
“Exchange Plaza”, C-1, Block G
Bandra – Kurla Complex, Bandra (E),
Mumbai – 400 051
Symbol: DALBHARAT

Subject: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Dear Sir/Madam,

Pursuant to Regulation 30 of the Listing Regulations, we wish to inform you that Dalmia Cement (Bharat) Limited (“**DCBL**”), wholly owned subsidiary of the Company, has received an order under Section 73 of the Central Goods and Services Tax Act, 2017 on December 31, 2023, demanding tax liability of Rs. 22.37 Lakhs along with interest pertaining to FY 2017-18.

DCBL has a good case on merits to defend the matter before the Appellate Authorities and shall pursue the remedies available in this regard.

The details as required under Regulation 30 of the Listing Regulations read with SEBI circular dated SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, are provided in the Annexure hereto.

This is for your information and records.

Thanking you,

Yours faithfully,
For Dalmia Bharat Limited

Rajeev Kumar
Company Secretary

Encl.: As above

ANNEXURE - A

Sr. No.	Particulars	Details
1.	Name of the authority;	Assistant Commissioner - State Tax & GST, Special Circle, Patna, Bihar.
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed pursuant to audit done by Bihar State GST Department for FY 2017-18
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	December 31, 2023
4.	Details of the violation(s)/ contravention(s) committed or alleged to be committed	(i) ITC recovery on ad hoc estimate of damages and shortage of cement which are invoiced to C&F Agents/Transporters; and (ii) Alleged excess ITC claimed.
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	No major financial impact except tax demand of Rs. 22.37 Lakh along with applicable interest. DCBL will be filing an appeal against the order.
6.	Explanation for delay in intimation	NA

Dalmia Bharat Limited

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Registered Office: Dalmiapuram, Dist. Tiruchirapalli, Tamil Nadu- 621 651, India

A **Dalmia Bharat Group** company, www.dalmiabharat.com