



28th December, 2023

To

National Stock Exchange of India Limited	BSE Limited
Scrip Code: ACC	Scrip Code: 500410

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 of State Tax, Jurisdiction Durg Division, Chhattisgarh levying penalty of Rs. 2,60,63,202/- 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,

Thanking you,
Yours Sincerely,

For ACC LIMITED

Hitesh Marthak
Company Secretary & Compliance Officer

Annexure

Sl. No.	Particular	Information/Remarks
1.	Name of the authority	Joint Commissioner of State Tax, Jurisdiction Durg Division, Chhattisgarh.
2.	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. 2.61 Crore pertaining to 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 27, 2023.
4.	Details of the violation(s) /contravention(s) committed or alleged to be committed	Penalty levied due to difference between GSTR 3B & Form GSTR 01, GSTR 3B & Form GSTR 9 ITC and difference in Reverse Charge liability for the period July 2017 to March 2018.
5.	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>