

REF. No.:- A2ZINFRA/SE/2023-24/050**BY E-FILING****Date:** December 31, 2023**To,**
BSE Limited
Phiroze Jeejeebhoy Towers
Rotunda Building, Dalal Street,
Mumbai-400 001**To,**
National Stock Exchange of India Limited
Listing Department
Exchange Plaza, 5th Floor
Plot No. C/1 G Block, Bandra Kurla Complex,
Bandra (E), Mumbai-400051**Fax-022-22722039****Fax- 022-26598237/38****BSE Code- 533292****NSE Code- A2ZINFRA****Subject: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to provisions of Regulation 30 read with Clause 20 of Para A of Part A of Schedule III of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended, we hereby submit the disclosure regarding the demand notice received by the company from the Goods and Services Tax Department (GST) dated 22nd December, 2023 received by the Company on 30th December, 2023 for an amount of INR 35,63,10,282/- including penalties, interest on delayed payment and Late fees. Further, interest on wrongly and excess availed ITC to be calculated at appropriate rate under Section 50(3) of the CGST Act, 2017 read with relevant Section of the Assam GST Act, 2017.

The details as required under Para A of Part A of Schedule III of SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, are enclosed herewith as **Annexure-1**.

Kindly take the above information into your records.

Thanking you,

Yours truly,

FOR A2Z INFRA ENGINEERING LTD.

**(Atul Kumar Agarwal)**
Company Secretary
FCS-6453**Add: - Ground Floor, Plot No. 58, Sector-44,**
Gurugram-122003, Haryana

ANNEXURE-A

Details as per Para A of Part A of Schedule III of SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

S. No.	Particulars	Details
1	Name of the Authority	Additional Commissioner, Central Goods & Services Tax, Dibrugarh, Assam.
2	Nature and details of the action(s) taken, initiated or order(s) passed	a. GST Demand- INR 28,55,91,721/- b. Penalty - INR 2,85,59,171/- c. Late Fee - INR 4,95,400/- d. Interest due to delayed payment of Tax - INR 4,16,63,990/- e. Interest on wrongly and excess availed ITC to be calculated at appropriate rate under Section 50(3) of the CGST Act, 2017 read with relevant Section of the Assam GST Act, 2017.
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	22 nd December, 2023
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Demand of Interest due to delayed payment of tax for the FY 2017-18. Disallowance of Input Tax Credit by the GST Department under Section 16 (4) of CGST Act 2017 in relation to filing of GSTR-3B returns beyond time period specified. Disallowance of Input Tax Credit by the GST Department in relation to mismatch of Input Tax Credit in GSTR-2A and GSTR-3B.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	The Company will challenge the order at the appropriate forum in accordance with the law. Further, based on the Company's assessment, prevailing law and recent judgements passed by various Hon'ble High Courts, the company reasonably expect a favourable outcome from the appellate authority given the current legal position and the appropriate precedents. Hence, there is no material impact of the same on financial, operations or other activities of the Company.

