

January 10, 2024

BSE Limited Phiroze Jeebhoy Towers, Dalal Street, MUMBAI - 400 001 <b>STOCK CODE: 500510</b>	National Stock Exchange Of India Limited Exchange Plaza, 5th Floor Plot No.C/1, G Block Bandra-Kurla Complex Bandra (E), Mumbai - 400 051 <b>STOCK CODE: LT</b>
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Dear Sir,

**Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations).**

The Company has received an order dated December 29, 2023 from the Office of the Assistant Commissioner (CGST), Rajasthan on January 8, 2024 disallowing Transitional credit and levying a penalty of Rs. 70,71,597 under sections 74 read with 122(2)(b) of the Central Goods and Services Tax Act, 2017.

The Company intends to appeal and is confident of favourable outcome at the appellate level.

This information is being submitted to the Exchanges pursuant to information received by the Company Secretary on January 10, 2024.

Enclosed as Annexure A is the information pursuant to Regulation 30 of SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

Kindly take the same on record.

**For Larsen & Toubro Limited**

**Sivaram Nair A  
Company Secretary  
(M. No. - F3939)**

**Annexure A**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Details</b>
1	Name of the authority	Assistant Commissioner (CGST), Rajasthan
2	Nature and details of the action(s) taken, initiated or order(s) passed;	Order passed disallowing Transitional credit and levying penalty of Rs 70,71,597/-
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	January 08, 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed;	Transitional credit claimed by the Company disputed.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	<p>There is no material impact of the same on financial, operations or other activities of the Company.</p> <p>The Company intends to appeal and is confident of favourable outcome at the appellate level.</p>