

December 8, 2023

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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**LODR Regulations**”), we wish to inform you that the Company has received order under Section 73 of Central Goods and Services Tax Act, 2017 on December 07, 2023 for availing input tax credit in FY 2017-18 from a supplier whose GSTIN has been cancelled by department on August 29, 2020 retrospectively w.e.f. July 1, 2017 despite the fact that the supplier had paid tax in relevant FY 2017-18.

In the said order, the authority has demanded input tax credit of Rs. 57,510/- along with interest and penalty. The Company has a strong case to defend the matter before the Appellate Authorities and shall file an appeal against the said order before the Commissioner (Appeals) within prescribed timelines.

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;	Sales Tax Officer Class II/ AVATO, Delhi
2.	Nature and details of the action(s) taken, initiated or order(s) passed	The Sales Tax officer has passed an order in form DRC- 07 for availing input tax credit in FY 2017-18 from a supplier whose GSTIN has been cancelled by department on August 29, 2020 retrospectively w.e.f. July 1, 2017, despite the fact that the supplier had paid tax in relevant 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 7, 2023
4.	Details of the violation(s)/contravention(s) committed or alleged to be committed	As mentioned in Sr. No. 2
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	To the extent of input tax credit of Rs. 57,510/- along with interest and Penalty.

**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