

24th December 2024

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 ("SEBI Listing Regulations")

Dear Sir/Madam,

The Company has received two orders from the Joint Commissioner of State Tax, Durg Division, Chhattisgarh, levying GST amount with interest and penalty. The Company is taking appropriate steps to appeal against the said orders imposing the demand before the appropriate authority.

The details with respect to aforesaid orders pursuant to SEBI Listing Regulations read with Circular No. SEBI/HO/CFD/CFD-PoD-1/P-CIR//2023/123 dated July 13, 2023 are enclosed herewith as **Annexure I**.

You are requested to take the same on your record.

Thanking you,

Yours Sincerely,
For, ACC Limited

Manish Mistry
Company Secretary & Compliance Officer
Membership No.: F8373

ACC Limited

Registered Office:

Adani Corporate House
Shantigram, S. G. Highway, Khodiyar,
Ahmedabad – 382 421, Gujarat, India
Ph +91 79-2656 5555
www.acclimited.com
CIN: L26940GJ1936PLC149771

Annexure I

Sl. No.	Particular	Information/Remarks	
1.	Name of the authority	Joint Commissioner of State Tax, Durg Division, Chhattisgarh	Joint Commissioner of State Tax, Durg Division, Chhattisgarh
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed u/s 73 of SGST Act, 2017 / CGGST Act, 2017 levying GST of Rs.7,69,89,496/- with interest of Rs3,66,76,530 and Penalty of Rs.76,98,950/-.	Order passed u/s 73 of SGST Act, 2017 / CGGST Act, 2017 levying GST of Rs.48,14,56,562/- with Interest of Rs.7,00,42,037 and penalty of Rs.4,81,45,656/-.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	23 rd December 2024	23 rd December 2024
4.	Details of the alleged violation(s) /contravention(s) committed or alleged to be committed	Excess ITC availed in GSTR-3B compared to ITC as per GSTR-2A of F.Y.2021-22. ITC correctly availed and reversed in subsequent period in GSTR-3B.	Excess ITC availed in GSTR-3B compared to ITC as per GSTR-2B of F.Y.2023-24.
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 above Orders imposing the demand 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>	<p>The Company is taking appropriate steps to appeal against the above order imposing the demand 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>

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