

June 17, 2025

National Stock Exchange of India Limited
Listing Compliance Department
“Exchange Plaza”
Bandra – Kurla Complex
Bandra East, Mumbai – 400 051
NSE Symbol: ARE&M

BSE Limited
Corporate Relations Department
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001
BSE SCRIP CODE: 500008

Dear Sir / Madam,

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

Pursuant to provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, we hereby submit the disclosure of Appellate Authority Order received by June 16, 2025 (Order dated March 13, 2025), issued under Section 107(11) of Office of Joint Commissioner (Appeals), Patiala, CGST/PGST Act, 2017.

We request you to take on record the same. Thank you

For Amara Raja Energy & Mobility Limited
(Formerly known as Amara Raja Batteries Limited)

Vikas Sabharwal
Company Secretary



Encl: a/a

Sr. No.	Particulars	Details
1	Name of the authority	Joint Commissioner of State Tax (Appeals), Patiala, Punjab
2	Nature and details of the action(s) taken or order(s) passed	Upholding of original order passed dated February 22, 2023, by the Deputy Commissioner of State Tax, Punjab under Section 73 CGST/PGST Act, 2017 by the Joint Commissioner (Appeals), Patiala, CGST/PGST Act, 2017
3	Date of receipt of direction or order, including interim/ad-interim orders or communication	Order of Joint Commissioner (Appeals), Patiala, CGST/PGST Act, 2017 was June 16, 2025 (late evening through India Post) (Order Dated March 13, 2025)
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	<ol style="list-style-type: none"> 1. Excess ITC availed and utilized in GSTR-3B over GSTR-2A Tax: Rs.1,80,981/-, Penalty: Rs.18,098/-, Interest: Rs.1,57,885/- 2. Interest Account on short payment of Tax for period July 2017 Interest: Rs.1,30,83,751/- 3. Supply/exchange of goods covered under warranty period and non-reversal of GST Tax: Rs.2,14,60,329/-, Penalty: Rs.21,46,033/-, Interest: Rs.1,89,33,302/- 4. Non levy of GST on permanent disposal of Business Asset Tax: 49,28,272/-, Penalty: Rs.4,92,827-, Interest: Rs.43,47,951/- 5. Penalty under Section 122 of PGST Act, 2017 for Non-Maintenance of Books- Penalty: Rs.20,000/- 6. Non-Issuance of Self Invoices for supplies made under RCM Penalty: Rs.50,000/-
5	Impact on financial, operational or other activities, quantifiable in monetary terms if possible	There is no material impact on financial & operational activities of the Company. The Order is currently appealable and we will make an assessment to exercise our right to appeal.
6	Reason for delay in informing receipt of Order	An intimation regarding said order dated March 13, 2025, was dispatched to the Company on June 6, 2025, by the Concerned Officer and was received by the Company on late evening of June 16, 2025.