



**Birla Corporation Limited**

**Corporate Office:**

1, Shakespeare Sarani,

A.C. Market (2<sup>nd</sup> Floor), Kolkata 700 071

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E: Coordinator@birlacorp.com

17th August, 2024

**BSE Limited**

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai- 400 001

**Scrip Code: 500335**

**National Stock Exchange of India Ltd.**

'Exchange Plaza', C-1, Block G,

Bandra-Kurla Complex, Bandra (East)

Mumbai- 400 051

**Scrip Symbol: BIRLACORPN**

Dear Sir(s),

**Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India  
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Company has received an Order passed by the Assistant Commissioner (DGST) (Ward-201, 207 & 208) KCS, Department of Trades & Taxes, Government of NCT of Delhi.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 are enclosed as "**Annexure - A**".

The aforesaid Order was received by the Company on 16th August, 2024 at around 8.41 p.m. (IST).

The aforesaid information is also being uploaded on the Website of the Company at [www.birlacorporation.com](http://www.birlacorporation.com).

This is for your information and record.

Yours faithfully,

For **BIRLA CORPORATION LIMITED**

**(MANOJ KUMAR MEHTA)**

**Company Secretary & Legal Head**

**Encl:** As above



Annexure - A

Sl. No.	Particulars	Details
1	Name of the Authority	Assistant Commissioner (DGST) (Ward-201, 207 & 208) KCS, Department of Trades & Taxes, Government of NCT of Delhi.
2	Nature and details of the action(s) taken, initiated or order(s) passed	The demand pertains to excess availment of ITC on account of non-reflection of ISD invoices in GSTR-2A, non-availability of ITC as per GSTR-9 and excess availment of ITC on account of GSTR-3B not filed by suppliers and those whose registration has been cancelled, for the period 2019-20.  GST - ₹ 9,06,807/- Interest - ₹ 7,54,414/- Penalty - ₹ 1,07,994/-
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	16th August, 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Demand Order raised against the Company alleging: <ul style="list-style-type: none"><li>• Excess availment of ITC as per section 16(2) of Delhi GST Act, 2017.</li><li>• Excess availment of ITC against suppliers who have not filed GSTR-3B and suppliers whose registration have been cancelled.</li></ul>
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	₹ 17,69,215/- The Company believes that the above demand is not maintainable and hence is in the process of preferring an appeal against the said order / demand.