



Ref: STEX/SECT/2024

December 4, 2024

BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai 400 001 BSE Scrip Code: 500480	National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot No. C/1, G Block, Bandra – Kurla Complex, Bandra (East), Mumbai 400 051 NSE Symbol: CUMMINSIND
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Subject: Order imposing fine/ penalty by Office of the Commissioner of Customs – Maharashtra (Joint Commissioner of Customs)

Ref: Disclosure under Regulation 30 read with Clause 20 of Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Dear Sir/ Madam,

We wish to inform, that the Company has received an order (in original) confirming payment of differential Customs duty of Rs. 10,34,395/-, along with interest and penalty of Rs. 2,58,599/- from Joint Commissioner of Customs, JNCH Nhava Sheva, Maharashtra, for alleged incorrect Harmonized System (HS) classification of the goods imported for its business operations under the Custom Act, 1962. The said amount has been paid by the Company under protest.

Further, the Company will be filing an appeal in this regard with the appropriate Authority.

Requisite details as required under Regulation 30 of Listing Regulations read with clause 20 of Para A of Part A of Schedule III of Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, are provided in Annexure A.

We request you to take this intimation on your record.

Thanking you,

Yours faithfully,
For Cummins India Limited

Vinaya A. Joshi
Company Secretary & Compliance Officer
Membership No.: A25096
Encl.: As above.

(This letter is digitally signed)

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Annexure A

Details under Regulation 30 of Listing Regulations read with clause 20 of Para A of Part A of Schedule III of Listing Regulations read with SEBI Circular No.SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are as under:

Sr. No.	Particulars	Information of such event(s)
1	Name of the authority	Office of the Commissioner of Customs – Maharashtra (Joint Commissioner of Customs, JNCH)
2	Nature and details of the action(s) taken, initiated or order(s) passed	<p>The Company has received an order (in original) confirming payment of differential Customs duty of Rs. 10,34,395, along with interest and penalty of Rs. 2,58,599 for alleged incorrect Harmonized System (HS) classification of the goods imported for its business operations under the Custom Act, 1962. The said amount has been paid by the Company under protest.</p> <p>Further, the Company will be filing an appeal in this regard with the appropriate Authority.</p>
3	Date of receipt of direction or order, including any ad-interim orders, or any other communication from the authority	November 30, 2024
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Alleged incorrect Harmonized System (HS) classification of the goods imported for business operations under the Custom Act, 1962.
5	Impact of financial, operation or other activities of the Listed entity, quantifiable in monetary terms to the extent possible	The penalty levied neither have any material impact on the financials of the Company nor have any impact on operational or other activity of the Company.
6	Reason for delay in intimation of receipt of Order	There was an inadvertent delay by the concerned department to forward the details of the order to the Authorised Officials of the Company for intimating to Stock Exchanges.