



Ref: STEX/SECT/2025
February 27, 2025

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 demand and penalty by Office of Assistant Commissioner of CGST and Central Excise - Pallavaram Division, Chennai Outer Commissionerate

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 demand order of ₹1,50,06,996/- and penalty of ₹15,00,699/- from the Office of Assistant Commissioner of CGST and Central Excise - Pallavaram Division, Chennai Outer Commissionerate (Authority) vide its order dated February 26, 2025, along with applicable interest under Integrated Goods and Service Tax (IGST), Central Goods and Services Tax (CGST) and Tamil Nadu Goods and Services Tax (TNGST) Act, 2017 for availing excess Input Tax Credit than reported in GSTR2B for FY20-21.

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 Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, 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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CIN : L29112PN1962PLC012276



Annexure A

Details under Regulation 30 of Listing Regulations read with clause 20 of Para A of Part A of Schedule III read with Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are as under:

Sr. No.	Particulars	Information of such event(s)
1	Name of the authority	Office of Assistant Commissioner of CGST and Central Excise - Pallavaram Division, Chennai Outer Commissionerate.
2	Nature and details of the action(s) taken or order(s) passed	<p>The Company has received an demand order of ₹1,50,06,996/- and penalty of ₹15,00,699/- from the Office of Assistant Commissioner of CGST and Central Excise - Pallavaram Division, Chennai Outer Commissionerate (Authority) vide its order dated February 26, 2025, along with applicable interest under Integrated Goods and Service Tax (IGST), Central Goods and Services Tax (CGST) and Tamil Nadu Goods and Services Tax (TNGST) Act, 2017 for availing excess Input Tax Credit than reported in GSTR2B for FY20-21.</p> <p>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	February 26, 2025
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Penalty of ₹15,00,699/- from the Office of Assistant Commissioner of CGST and Central Excise – Pallavaram Division, Chennai Outer Commissionerate (Authority), for availing excess Input Tax Credit than reported in GSTR2B for FY20-21 by ₹1,50,06,996/- along with applicable interest.
5	Impact of financial, operation or other activities of the Listed entity, quantifiable in monetary terms to the extent possible	The Demand and 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.