

May 1, 2025

File No: 1010/2

BSE Limited
P J Towers, Dalal Street,
Fort Mumbai-400001
Scrip Code: 542216

National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G
Bandra – Kurla Complex, Bandra (E),
Mumbai – 400 051
Symbol: DALBHARAT

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

Dear Sir/Madam,

This is in continuation of our earlier disclosure dated August 11, 2024, made pursuant to Regulation 30 of the Listing Regulations, regarding an Order received by Dalmia Cement (Bharat) Limited ("DCBL"), wholly owned subsidiary of the Company, under Section 74 of the Central Goods and Services Tax Act, 2017 and Bihar Goods and Services Tax Act, 2017 from the Deputy Commissioner State Tax, Special Circle, Patna, Bihar, determining tax of Rs. 66,96,277/- along with interest and penalty amount of Rs. 66,96,277/- due to ineligible claim of Input Tax Credit on tax invoices issued by supplier, who has allegedly not paid outward tax liability from October 2019 to January 2020.

In this regard, DCBL had preferred an appeal against the aforesaid Order and the Additional Commissioner State Tax (Appeal), Central Division, Patna, Bihar, has now passed an Order confirming the aforesaid demand of tax along with interest and penalty.

The Order was received on April 30, 2025 at 07:04 P.M.

DCBL has good grounds to contest and will file 2nd appeal against the said Order before the Appellate Authorities within prescribed timelines.

The details as required under Regulation 30 of the Listing Regulations read with SEBI circular No. EBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13,2023 are provided in the Annexure hereto.

This is for your information and records.

Thanking you,

Yours sincerely,

For Dalmia Bharat Limited

Rajeev Kumar
Company Secretary

Encl.: As above

Dalmia Bharat Limited

ANNEXURE

Sr. No.	Particulars	Details
1.	The details of any change in the status and /or any development in relation to such proceedings;	<p>Dalmia Cement (Bharat) Limited (“DCBL”), wholly owned subsidiary of the Company, had preferred an appeal against an earlier Order passed by Dy. Commissioner State Tax, Special Circle, Patna, Bihar u/s 74 of the Central Goods and Services Tax Act, 2017 and Bihar Goods and Services Tax Act, 2017, raising a demand of tax and penalty as under:</p> <p>1) Tax: 66,96,277/- along with interest; and 2) Penalty: Rs. 66,96,277/-.</p> <p>In the appeal, the Additional Commissioner State Tax (Appeal), Central Division, Patna, Bihar, has now passed an Order confirming the aforesaid demand of tax along with interest and penalty.</p> <p>This case relates to ineligible claim of Input Tax Credit on tax invoices issued by supplier, who has allegedly not paid outward tax liability from October 2019 to January 2020.</p> <p>DCBL has good grounds to contest and will file 2nd appeal against the said Order before the Appellate Authorities within prescribed timelines.</p> <p>The Order does not have a major financial impact on DCBL and the same is limited only to the extent of aforesaid tax liability along with interest and penalty amount.</p>
2.	In the case of litigation against key management personnel or its promoter or ultimate person in control, regularly provide details of any change in the status and / or any development in relation to such proceedings;	Not Applicable
3.	In the event of settlement of the proceedings, details of such settlement including - terms of the settlement, compensation/penalty paid (if any) and impact of such settlement on the financial position of the listed entity	Not Applicable

Dalmia Bharat Limited