

December 25, 2024

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, MUMBAI - 400 001 STOCK CODE: 500510	National Stock Exchange Of India Limited Exchange Plaza, 5th Floor Plot No.C/1, G Block Bandra-Kurla Complex Bandra (E), Mumbai - 400 051 STOCK CODE: LT
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Dear Sir/Madam,

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

We wish to inform you that the Assistant Commissioner, Central Tax, Visakhapatnam vide order under section 74 of the Central Goods and Services Tax Act, 2017 dated December 13, 2024, received by the Company on December 24, 2024, has levied penalty of Rs. 42,52,288/- disallowing transitional credit claimed.

The Company does not agree with this levy and would be filing an appeal against this order and expects a favourable outcome at the higher forum.

Enclosed as Annexure A is the information pursuant to Regulation 30 of SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

Kindly take the same on record.

For Larsen & Toubro Limited

Sivaram Nair A
Company Secretary &
Compliance Officer
(M. No. - F3939)

Annexure A

Sr. No.	Particulars	Details
1	Name of the authority	Assistant Commissioner, Central Tax, Visakhapatnam
2	Nature and details of the action(s) taken, initiated or order(s) passed;	Order passed under section 74(9) of Central Goods and Service Tax Act, 2017 (CGST Act, 2017) disallowing transitional credit claimed and levying penalty of Rs 42,52,288/-
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	December 24, 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed;	Transitional credit claimed by the Company disputed.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	Based on the prevailing law and Company's judgement, the Company expects a favourable outcome on the appeal at the higher forum. There is no material impact on financial, operations or other activities of the Company.