



JSW Centre, Bandra-Kurla Complex,  
Bandra (East) Mumbai - 400 051  
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CIN: L74999MH1994PLC077041

SEC/JSWEL  
5<sup>th</sup> September, 2024

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers Dalal Street Mumbai - 400 001 <b>Scrip Code: 533148</b>	<b>National Stock Exchange of India Limited "Exchange Plaza"</b> Bandra Kurla Complex, Bandra (E) Mumbai - 400 051 <b>Scrip Code: JSWENERGY-EQ</b>
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**Sub: Disclosure of order passed under the Central Goods & Service Tax Act, 2017**

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

Dear Madam / Sir,

Pursuant to Regulation 30 of the Listing Regulations as amended, read with Para B of Part A of Schedule III of the Listing Regulations and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13<sup>th</sup> July, 2023, the Office of the Principal Commissioner, CGST and Central Excise, Kolkata, has passed an order imposing a penalty of Rs. 54,98,933/- under Section 73 (9) of the Central Goods & Service Tax Act, 2017, towards alleged incorrect availment of input tax credit (ITC) during the Financial Year 2019-20. The details of the order passed is enclosed herewith as Annexure A.

Yours faithfully,

**For JSW Energy Limited**

**Monica Chopra**  
**Company Secretary**





**Annexure A**

a)	Name of the Authority(s)	The Office of the Principal Commissioner CGST and Central Excise, Kolkata North Commissionerate, CGST Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata - 700107
b)	Nature and details of the action(s) taken, initiated or order(s) passed	Intimation of Order under Section 73 of the Central Goods & Service Tax Act, 2017 Period involved: April, 2019 to March, 2020 Tax demand - Rs. 5,49,89,338/- Interest - Rs. Nil/- Penalty - Rs. 54,98,933/-
c)	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	31 <sup>st</sup> August, 2024
d)	Details of the violation(s) / contravention(s) committed or alleged to be committed	Alleged incorrect availment of input tax credit
e)	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p>There is no impact on the financials, operations or other activities of the Company except to the extent disclosed under b) above.</p> <p>Based on the Company's assessment, the tax demand is not maintainable in law. Accordingly, the Company shall take appropriate steps including filing of an appeal.</p>