

October 25, 2024

BSE Limited Phiroze Jejeebhoy 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 Joint Commissioner, CGST & Central Excise, Patna-I vide order dated October 23, 2024 received by the Company on October 24, 2024, has levied penalty of Rs. 2,85,51,602/-

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	Joint Commissioner, CGST & Central Excise, Patna-1
2	Nature and details of the action(s) taken, initiated or order(s) passed;	The order was passed under section 74 of the Central Goods & Service Tax Act, 2017 disallowing transitional credit and levying penalty of Rs. 2,85,51,602/- under Section 122(2) read with section 74(9) of CGST Act, 2017.
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	October 24, 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed;	Transitional credit claimed by the Company has been disputed by the authorities
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 assessment, a favourable outcome is expected against the appeal at the higher forum. There is no material impact on financial, operations or other activities of the Company.