

VISHAL MEGA MART LIMITED

(Formerly known as Vishal Mega Mart Private Limited)

Corporate & Regd. Office: 5th Floor, Platinum Tower, Plot No. 184

Udyog Vihar, Phase – 1, Gurugram, Haryana-122016, India.

Phone: +91-124-4980000 Fax: +91-124-4980001

Email: secretarial@vishalwholesale.co.in, Website: www.aboutvishal.com



CIN: L51909HR2018PLC073282

Date: January 29, 2025

To National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400 051 NSE Scrip Symbol: VMM	To BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 Scrip Code: 544307
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Subject: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 read with Sub-para 20 of Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that Airplaza Retail Holdings Private Limited (Subsidiary Company) has received an order from the Assistant Commissioner, Central Goods & Services Tax Division-Vasant Kunj, New Delhi.

The details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular dated November 11, 2024, are enclosed herewith as **Annexure** for your reference.

We request you to kindly take the above information on record.

Thanking you.

For **Vishal Mega Mart Limited**

Rahul Luthra
Company Secretary & Compliance Officer
Membership No: F9588

Encl.: as above.

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Annexure

Sl. No.	Particulars	Information/ Remarks
1.	Name of Authority	Assistant Commissioner, Central Goods & Services Tax Division-Vasant Kunj, New Delhi.
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed under Section 74 of the CGST Act, 2017, alleging excess Input Tax Credit availed /utilized.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	January 29, 2025
4.	Details of the violation(s)/ contravention(s) committed or alleged to be committed	The Order has been passed against Airplaza Retail Holding Private Limited (Subsidiary Company) for the Financial Year 2017-18, 2018-19 and 2019-20 on the contention of Ineligible Input Tax Credit availed by the Subsidiary Company from some vendors whom GST registrations have been cancelled from back date.
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p>Rs. 8,72,108/- (Tax demand: Rs. 4,36,054/-; and Penalty: Rs. 4,36,054/-).</p> <p>The financial impact of the aforesaid order is to the extent of tax demand and the penalty imposed. There is no material impact on operations or other activities of the Company due to the said order.</p> <p>The Subsidiary Company is reviewing the Order and evaluating next steps.</p>