



REF:INABB:STATUT:LODR:2023

August 11, 2023

BSE Limited
P.J. Towers, Dalal Street
Mumbai 400 001
(Attn : DCS CRD)

National Stock Exchange of India Ltd
Exchange Plaza, 5th floor, Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E).
Mumbai 400 051

Attn: Listing Dept.

Dear Sirs,

Sub: Disclosure under the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereto ('Listing Regulations') - Pendency of any litigation(s) or dispute(s) or the outcome thereof which may have an impact on the listed entity.

Ref: BSE - 500002 / NSE - ABB / ISIN - INE1 17A01022

Pursuant to Regulation 30 read with Part B of the Schedule III of the Listing Regulations read with Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/120 dated July 13, 2023, the details of pending litigations/ disputes which meets materiality thresholds as prescribed under the Listing Regulations are provided in **Annexure 1**.

Further, it may be noted that, there are certain litigations/disputes which were initiated by/against the Company that technically meet materiality thresholds under Listing Regulations, but are arising out of contracts, which are already transferred by the Company to other entities by way of divestment agreements including liabilities arising therefrom. Hence, any outcome from such litigations/disputes will not have any financial impact on the Company. Accordingly, the details of such litigations/disputes are not being disclosed.

Kindly take the above information on record.

Thanking you,

Yours faithfully,
For ABB India Limited

Trivikram Guda
Company Secretary and Compliance Officer
ACS-17685

Encl: as above

Sr. No.	Particulars	Details
1.	a) brief details of litigation viz. name(s) of the opposing party, court/tribunal/agency where litigation is filed, brief details of dispute/litigation;	<p>Opposite Party: The Department of Trade and Taxes, Govt of NCT of Delhi.</p> <p>Name of the Authority: Value Added Tax Officer, Ward-107 (Spl Zone), Govt of NCT of Delhi.</p> <p>Brief Details: The dispute pertains to applicability of local VAT in Delhi on the goods imported from outside the Country and goods supplied from own factories outside Delhi to the end customer viz; Delhi Metro Rail Corporation, New Delhi.</p> <p>This matter was remanded by the Special Commissioner-1, Govt of NCT of Delhi, vide its order dated August 8, 2013, to said VAT officer, in relation to the VAT demanded by the Department for the Financial Year 2008-09.</p> <p>In terms of the Legal Standing issued by the Commissioner of Delhi VAT, by way of circular, a remand assessment order which is not passed within one year shall be time barred. Therefore, the Company strongly is of the view that, the said demand is not enforceable by the Tax Authority.</p>
	b) expected financial implications, if any, due to compensation, penalty etc;	INR 36,77,78,060/- (including interest of INR 3,81,49,294/- and penalty of INR 18,03,69,874/-).
	c) quantum of claims, if any;	As stated above.
2	a) brief details of litigation viz. name(s) of the opposing party, court/tribunal/agency where litigation is filed, brief details of dispute/litigation;	<p>Opposite Party: The Commissioner of Central Tax-Bangalore.</p> <p>Name of the Tribunal: The Customs, Excise & Service Tax Appellate Tribunal (CESTAT)-Bangalore</p> <p>Brief Details: The dispute is in respect of classification of imported components pertaining to Relay/Intelligent Electronic Device for availing Duty Exemption/Concession. This is an Industry level tax dispute on said classification point. The Company's appeal was unsuccessful, resulting in a decision against</p>

		<p>the Original order. The Said Order of Commissioner appeal has been further contested before Customs, Excise & Service Tax Appellate Tribunal (CESTAT) - Bangalore and the same is pending for adjudication.</p> <p>The Company strongly believes that the merits in this case are in its favor and therefore no adverse financial implications is expected.</p>
	b) expected financial implications, if any, due to compensation, penalty etc;	INR 35,08,63,336/- (including penalty of INR 1,05,000/.)
	c) quantum of claims, if any;	As stated above.