



# Harrisons Malayalam Limited

24/1624, Bristow Road, Willingdon Island, Cochin 682003

CIN: L01119KL1978PLC002947

e-mail:hmlcorp@harrisonsmalayalam.com Website:www.harrisonsmalayalam.com

Tel: 0484-6624362 Fax: 0484-2668024

9<sup>th</sup> May, 2024

The Secretary Bombay Stock Exchange Ltd. Corporate Relationship Dept. 1st Floor, New Trading Ring Rotunda Building, PJ Towers Dalal Street, Fort, Mumbai - 400 001 Symbol: 500467	The Secretary National Stock Exchange of India Ltd. "Exchange Plaza", Bandra-Kurla Complex Bandra (E) Mumbai – 400 051 Symbol: HARRMALAYA
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Dear Sir/Madam,

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

This is with reference to Corporate Announcement made on 3<sup>rd</sup> May, 2024. Please find revised disclosure including all details as prescribed by SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 in connection with GST orders passed by GST authority.

Requirement	Response w.r.t GST Authority, Tamil Nadu	Response w.r.t GST Authority, Kolkata	Response w.r.t GST Authority, Kerala
Name of the authority	Commercial Tax Officer, Gudalur, Uthagamandalam, Coimbatore, Tamil Nadu	Superintendent, CGST & CX, Range III, BBD BAG-1, Division, Kolkata North Commissionerate	Assistant State Tax Officer, Enforcement Squad No.3, Ernakulam, Kerala
Nature and details of the action(s) taken, initiated or order(s) passed	The Company has received order levying demand including interest and penalty under section 73 of the TNGST Act/CGST Act, 2017	The Company has received order levying demand including interest and penalty under section 50 and 73 of CGST Act respectively	The Company has received show cause notice levying penalty of Rs 96012/- under section 129(3) of the CGST Act, 2017
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Order dated April 29, 2024	Order dated February 29, 2024	Show Cause Notice dated March 17, 2024

Details of the violation(s)/ Contravention (s) committed or alleged to be committed	The authority has passed the order for the year 2018-19 on the contention that the Company has wrongly availed credit of input tax.	The authority has passed the order for the year 2018-19 on the contention that the Company has wrongly availed irregular input tax credit.	The authority has issued the show cause notice for the year 2023-24 on the contention that the Company has transported goods without proper documentation.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible, Cause of delay	<p>The aforementioned order imposes a tax demand of Rs.18,808/- along with a penalty of Rs. 20,000/-, in addition to interest of Rs.17,010/-.</p> <p>Based on our evaluation, there is no material impact on the financials, operations, or other activities of the Company.</p> <p>The delay in intimation of GST Penalty was caused due to inadvertent error and there is no wilful intention in such delay. However, the Company has already taken necessary steps and will ensure that all future intimations under Regulation 30 are submitted within stipulated time period.</p> <p>The company will file the necessary appeal against the aforementioned order after discussing it with the counsel.</p>	<p>The aforementioned order imposes a tax demand of Rs. 57,776/- along with a penalty of Rs. 20,00/-, in addition to any applicable interest.</p> <p>Based on our Evaluation, there is no material impact on the financials, operations, or other activities of the Company.</p> <p>The delay in intimation of GST Penalty was caused due to inadvertent error and there is no wilful intention in such delay. However, the Company has already taken necessary steps and will ensure that all future intimations under Regulation 30 are submitted within stipulated time period</p> <p>The Company will file necessary appeal with the appellate authority in this regard.</p>	<p>The aforementioned show cause notice imposes a penalty of Rs. 96012/-</p> <p>Based on our Evaluation, there is no material impact on the financials, operations, or other activities of the Company.</p> <p>The delay in intimation of GST Penalty was caused due to inadvertent error and there is no wilful intention in such delay. However, the Company has already taken necessary steps and will ensure that all future intimations under Regulation 30 are submitted within stipulated time period</p> <p>The Company will file necessary appeal with the appellate authority in this regard.</p>

Please take the above information on record.

Thanking You,

Yours Faithfully,

For **HARRISONS MALAYALAM LIMITED**

**BINU THOMAS**  
Company Secretary