

SML/SEC/2023-24-096
1st January, 2024

Dy. General Manager- Corporate Relationship Department BSE Limited P.J Towers, Dalal Street Fort, Mumbai-400 001	The Secretary, National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor, Plot no. C/1, G Block Bandra- Kurla Complex Bandra (E), Mumbai – 400 051
Scrip Code: 505192	Scrip Code: SMLISUZU

Sub: Disclosure under Regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Clause 20 of Para A of Part A of Schedule III.

Dear Sir(s),

Pursuant to regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**LODR Regulations**) read with clause 20 of Para A of Part A of Schedule III of the LODR Regulations, the details of Order received by the Company from Central Goods & Services Tax & Central Excise Commissionerate, Chandigarh is enclosed herewith as **Annexure A**.

You are requested to kindly take note of the above information on your records.

Yours faithfully
For SML ISUZU LIMITED

(PARVESH MADAN)
Company Secretary & Compliance Officer
pmadan@smlisuzu.com
ACS-31266

SML ISUZU Limited

Regd. Office & Works:

Village : Asron, Distt. Shahid Bhagat Singh Nagar (Nawanshahar) Punjab - 144533

T +91 1881 270255 F +91 1881 270223

Corporate Office : 204-205, Sector 34-A, Chandigarh - 160135

T +91 172 2647700-10 F +91 172 2615111 W www.smlisuzu.com CIN L50101PB1983PLC005516

Trucks & Buses

Annexure A

Order from GST Authority	
Name of the authority	Central Goods & Services Tax & Central Excise Commissionerate, Chandigarh
Nature and details of the action(s) taken, initiated or order(s) passed	Order under Section 73(9) & Section 50 of the CGST Act, 2017 read with Section 20 of the IGST Act, 2017 dated 30-12-2023.
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	1st January 2024 at 5:35 AM through e-mail
Details of the violation(s)/ contravention(s) committed or alleged to be committed	A demand Order has been issued by CGST Authority for the period July 2017 to March 2023 confirming Tax demand of Rs. 2.65 crores along with applicable interest and penalty of Rs. 0.265 crores in the matter of tax liability under reverse charge basis on certain services. The Company has deposited tax demand of Rs. 2.65 crores under protest. <i>(Please refer Company's earlier communication SML/SEC/2023/067 dated 30th September 2023)</i>
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The Company will file an appeal against this order before the next Adjudicating Authority. Impact- As mentioned above