

May 1, 2024

BSE Limited Phiroze Jejeebhoy Towers, Dalal Street, MUMBAI - 400 001 <b>STOCK CODE: 500510</b>	National Stock Exchange Of India Limited Exchange Plaza, 5th Floor Plot No.C/1, G Block Bandra-Kurla Complex Bandra (E), Mumbai - 400 051 <b>STOCK CODE: LT</b>
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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 L&T Hydrocarbon Engineering Limited (LTHE), erstwhile wholly owned subsidiary which was merged with the Company in FY 2021-22, has received an order dated April 30, 2024 from the office of the Assistant Commissioner, CGST & Central Excise, Bidhannagar Division, Kolkata North Commissionerate, arbitrarily disallowing Input tax credit based on mismatch between GSTR 2A and GSTR 3B and levying a penalty. The Company 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**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Details</b>
1	Name of the authority	Assistant Commissioner, CGST & Central Excise, Kolkata, West Bengal
2	Nature and details of the action(s) taken, initiated or order(s) passed;	Order passed under section 74 of the West Bengal Goods & Services Tax Act 2017 (WBGST Act), arbitrarily disallowing Input tax credit based on mismatch between GSTR 2A and GSTR 3B, and levying Penalty of Rs. 1,23,46,000/- under section 74 of WBGST Act, 2017.
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	30-04-2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed;	Input tax credit claimed by L&T Hydrocarbon Engineering Limited (LTHE), erstwhile wholly owned subsidiary which was merged with the Company in FY 2021-22, has been disputed by the authority.
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 judgement, the Company expects a favourable outcome against the appeal at the higher forum. There is no material impact on financial, operations or other activities of the Company.