

30<sup>th</sup> August 2024

To,

**National Stock Exchange of  
India Limited**

**Scrip Code: AMBUJACEM**

**BSE Limited**

**Scrip Code: 500425**

**Luxembourg Stock  
Exchange**

**Code: US02336R2004**

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

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Dear Sir/ Madam,

The Company has received Order from the Office of Deputy commissioner, Central Tax and Central Excise, Kochi Commissionerate, Ernakulam Division, Cochin-17, Kerala levying penalty of Rs. 8,37,545/-. The Company is taking appropriate steps to appeal against the said order imposing the penalty before the appropriate authority.

The details as required under SEBI Listing Regulations read with Circular no. SEBI/HO/CFD/CFD-PoD-1/P-CIR//2023/123 dated July 13, 2023 are enclosed as Annexure I.

You are requested to take the same on your record.

Thanking you,

Yours sincerely,

**For Ambuja Cements Limited**

**Manish Mistry  
Company Secretary & Compliance Officer**

Encl: as above

**Annexure - 1**

<b>Sl. No.</b>	<b>Particular</b>	<b>Information/Remarks</b>
1.	Name of the authority	Deputy commissioner, Central Tax and Central Excise, Kochi Commissionerate, Ernakulam Division, Cochin-17, Kerala
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed u/s 73 of CGST Act, 2017 & KGST Act, 2017 levying demand of GST of Rs.83,75,453/- & imposed Penalty of Rs. 8,37,545/-.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	30th August 2024
4.	Details of the alleged violation(s) /contravention(s) committed or alleged to be committed	Department alleged for wrong availment of Input Tax credit for the period 2019-20.  Demand levied on various issues:  (a)Differences between GSTR3B v 2B and GSTR9 and GSTR3B  (b) Ineligible ITC  (c) ITC availed on transactions against which supplier
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The Company is taking appropriate steps to appeal against the above Orders imposing the demand before the appropriate authority.  The Company does not foresee any material impact on financial or operational or other activities of the Company.

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**Ambuja Cements Limited**

**Registered Office:**

Adani Corporate House

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