



Birla Corporation Limited

Corporate Office:

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24th April, 2024

Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building,
P.J. Towers, Dalal Street, Fort,
Mumbai- 400 001
Scrip Code: 500335

The Manager
Listing Department,
National Stock Exchange of India Limited
'Exchange Plaza', C-1, Block G,
Bandra-Kurla Complex, Bandra (East),
Mumbai- 400 051
Scrip Symbol: BIRLACORPN

Dear Sir(s),

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

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Company has received an Order dated 19th April, 2024 passed by the Senior Joint Commissioner, State Tax, West Bengal for recovery of tax including interest and penalty for the period 2018-19.

The aforesaid Order was received by the Company on 23rd April, 2024 around 11.00 a.m. (IST).

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 is enclosed as "**Annexure - A**".

The aforesaid information is also being uploaded on the Website of the Company at www.birlacorporation.com.

This is for your information and record.

Yours faithfully,
For **BIRLA CORPORATION LIMITED**

(MANOJ KUMAR MEHTA)
Company Secretary & Legal Head



Annexure - A

| Sl. No. | Particulars | Details |
|----------------|--|--|
| 1 | Name of the Authority | Senior Joint Commissioner, State Tax, West Bengal |
| 2 | Nature and details of the action(s) taken, initiated or order(s) passed | Order passed under Section 73(9) of CSGT/ WBSGT Act, 2017 alleging wrong availment of ITC for the period 2018-19 on account of: i. ITC uploaded by supplier whose registration has been cancelled, ii. ITC uploaded by suppliers who have not filed GSTR-3B, and according, no evidence is available regarding payment of tax to the Government. GST - ₹ 7,91,329/- Interest - ₹ 7,76,782/- Penalty - ₹ 79,133/- |
| 3 | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | 19th April, 2024 |
| 4 | Details of the violation(s)/contravention(s) committed or alleged to be committed | <ul style="list-style-type: none"> Wrong availment of ITC as per section 16(2) of West Bengal Goods and Services Tax Act, 2017 ("WBGST") Wrong availment of ITC on account of: <ol style="list-style-type: none"> ITC uploaded by supplier whose registration has been cancelled; ITC uploaded by suppliers who have not filed GSTR-3B, |
| 5 | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | ₹ 16,47,244/- The Company believes that the above demands are not maintainable and hence is in the process of preferring an appeal against the said order / demand. |