



April 25, 2024

Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Mumbai – 400 001
Security Code No – 509820

The Listing Department
National Stock Exchange of India Ltd
Exchange Plaza,
Bandra Kurla Complex
Bandra (East),
Mumbai 400 051
Security Code – HUHTAMAKI

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

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2023 ("SEBI Listing Regulations"), please find the disclosures relating to:

- i) Suo-moto payment of penalty and late filing fee, by the Company on account of late filing of GSTR-1 Return for the month of Sep 2019.
- ii) Tax demand on the Company by the Assistant Commissioner (ST), Hyderabad on account of wrong availment of Input Tax Credit of GST.

Details in respect of the above are attached in Annexure A.

Kindly take the same on your records.

Thanking you,

Yours faithfully,
For Huhtamaki India Limited

Abhijaat Sinha
Company Secretary & Legal Counsel

Encl. As above

Registered Office:
Huhtamaki India Ltd.
A-802, Crescenzo,
C-38/39, G - Block
Bandra Kurla Complex,
Bandra (E), Mumbai-400 051
Maharashtra.

Tel: +91 (022) 6174 0100
CIN: L21011 MH1950FLC145537
www.flexibles.huhtamaki.in

Sr.	Particulars	Details/Comments	Details/Comments
1)	Name of the authority imposing the fine/penalty	Assistant Commissioner State Taxes and Excise, Baddi, Himanchal Pradesh	Assistant Commissioner (ST), Hyderabad
2)	Nature and details of the action(s) taken, initiated or order(s) passed;	Penalty of Rs. 10,000/- and late filing fee of Rs. 350/- imposed pursuant to inquiry by Assistant Commissioner State Taxes and Excise, Baddi, Himanchal Pradesh.	Pursuant to Audit for the period April 2018 to March 2019, received order under section 73 of the CGST Act, 2017 for wrong availment of ITC of GST.
3)	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	Notice seeking clarification on discrepancies found during Audit received on 18 th March 2024. No communication or order received and based on discussions with authority, payment made suo moto.	Order received on 24 th April 2024 (as enclosed)
4)	Details of the violation(s)/ contravention(s) committed or alleged to be committed;	Late Filing of GST1 Return for the month of Sep 2019.	ITC availed and utilized in GSTR-3B from inward supplies from ISD is more than ITC available as per GSTR-2A.
5)	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	Rs. 10,350 No other impact on financial or other operations.	Tax demand of Rs. 2,84,032/-, Interest of Rs. 2,58,992/- and Penalty of Rs. 28,403/- No other impact on financial or other operations.

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Office of : Assistant Commissioner

Jurisdiction : MAHANKALI STREET-RP ROAD 2:Secunderabad:Telangana, State/UT : Telangana

Reference No. : ZD360424053500R

Date : 24/04/2024

To

GSTIN/ID : 36AAACT0086E1ZM

Name : HUHTAMAKI INDIA LIMITED

Address : PLOT NOS 139,148, IDA, BOLLARUM, Sangareddy, Telangana, 502325

SCN/Statement Reference No. : ZD361223051999Z

Date : 27/12/2023

Tax Period : APR 2018 - MAR 2019

F.Y. : 2018-2019

Order under section 73

A show cause notice/statement referred to above was issued to you u/s 73 of the Act for reasons stated therein. Since, no payment has been made within 30 days of the issue of the notice by you; therefore, on the basis of documents available with the department and information furnished by you, if any, demand is created for the reasons and other details attached in annexure

Please note that interest, if any, has been levied up to the date of issue of the order. While making payment, interest for the intervening period between date of order and date of payment, shall also be worked out and paid along with the dues stated in the order.

In case any refund is arising as per the above order, please claim the same by filing application in the prescribed form.

Demand Details :-

(Amount in Rs.)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2018	MAR 2019	IGST	Telangana	2,84,032.00	2,58,992.00	28,403.00	0.00	0.00	5,71,427.00
Total							2,84,032.00	2,58,992.00	28,403.00	0.00	0.00	5,71,427.00

You are hereby directed to make the payment by 24/05/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name : RAJENDRA PRASAD PASIKANTI
 Designation : Assistant Commissioner
 Jurisdiction : MAHANKALI STREET-RP ROAD
 2:Secunderabad:Telangana

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FORM GST DRC - 07
[See rule 142(5)]
Summary of the order

Reference No. : ZD360424053500R

Date : 24/04/2024

1. Tax Period :- APR 2018 - MAR 2019

2. Issues involved :- ISD

3. Description of goods / services :-

Sr. No	HSN	Description
-	-	-

4. Details of demand :-

(Amount in Rs.)

Sr. No	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2018	MAR 2019	IGST	Telangana	2,84,032.00	2,58,992.00	28,403.00	0.00	0.00	5,71,427.00
Total							2,84,032.00	2,58,992.00	28,403.00	0.00	0.00	5,71,427.00

You are hereby directed to make the payment by 24/05/2024 failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name : RAJENDRA PRASAD PASIKANTI

Designation : Assistant Commissioner

Jurisdiction : MAHANKALI STREET-RP ROAD
2:Secunderabad:Telangana

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Order