



TCS/SE/32/2024-25

May 2, 2024

National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G, Bandra Kurla
Complex, Bandra (East)
Mumbai - 400051
Symbol - TCS

BSE Limited
P. J. Towers,
Dalal Street,
Mumbai - 400001
Scrip Code No. 532540

Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Company has received two orders passed by the Assistant Commissioner, State Tax, Chennai and the Superintendent of GST & Central Excise, Thiruporur Range, Chennai details of which are provided in Annexure A.

Thanking you,

Yours faithfully,
For **Tata Consultancy Services Limited**

Pradeep Manohar Gaitonde
Company Secretary



Annexure A

| Sr. No. | Particulars | Details of order passed by the Assistant Commissioner (State Tax) | Details of the order passed by the Superintendent of GST & Central Excise |
|----------------|--|---|--|
| 1. | Name of the Authority | The Assistant Commissioner (State Tax) Royapettah Assessment Circle, Chennai | The Superintendent of GST & Central Excise, Thiruporur Range, Chennai |
| 2. | Nature and details of the action(s) taken, initiated or order(s) passed | Order received from Authority confirming demand on short payment of GST on outward supply and disallowing Input tax credit of GST, levying interest under section 50 of the CGST/TNGST Act and levying a penalty under section 122(2)(a) of CGST/TNGST Act. | Order received from Authority appropriating GST paid on outward supply, levying interest under section 50 of the CGST Act and levying a penalty under section 73(9) read with Section 122(2)(a) of CGST/TNGST Act. |
| 3. | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | April 30, 2024 | May 1, 2024 |
| 4. | Details of the violation(s) / contravention(s) committed or alleged to be committed | The Company has received the order from Authority levying penalty of ₹43,06,355/- under section 73(9) read with section 122(2) (a) of the CGST/TNGST Act | The Company has received the order from Authority levying penalty of ₹30,217/- under section 73(9) read with section 122(2) (a) of the CGST/TNGST Act |
| 5. | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | The Company is taking necessary steps to appeal against the Order before the appropriate Authority. The Company does not foresee any material impact on its financial, or operational or other activities. | The Company is taking necessary steps to appeal against the Order before the appropriate Authority. The Company does not foresee any material impact on its financial, or operational or other activities. |
| 6. | Explanation for delay in disclosure | The order was received after business hours on April 30, 2024, and the next day i.e. May 1, 2024, was a public holiday. Hence, disclosure is made on May 2, 2024 | The order was received on May 1, 2024, i.e. on a public holiday. Hence, disclosure is made on May 2, 2024. |