



May 2, 2024

BSE Limited
Scrip code: 535755

National Stock Exchange of India Limited
Symbol: ABFRL

Dear Sir/ Madam,

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

Pursuant to SEBI Listing Regulations, we inform that the Company has received orders pertaining to GST from the following authorities:

- Joint Commissioner, Corporate Circle, Kanpur, Uttar Pradesh;
- Excise & Taxation Officer, Gurgaon - East, Haryana;
- Assistant Commissioner of Central Tax, Jharkhand;
- Office of Superintendent of Central Tax, Telangana;
- Office of Deputy Commissioner of State Tax, Maharashtra and
- Joint Commissioner of Central Tax, Hyderabad, Telangana

The Company has received the intimation for above orders on May 1, 2024.

Brief details in accordance with the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are annexed herewith as **Annexure A**.

The above is for your information.

Thanking you.

Sincerely,
For **Aditya Birla Fashion and Retail Limited**

Anil Malik
President & Company Secretary

Encl.: As above

ADITYA BIRLA FASHION AND RETAIL LIMITED

Registered Office:

Piramal Agastya Corporate Park, Building 'A',
4th and 5th Floor, Unit No. 401, 403, 501, 502,
L.B.S. Road, Kurla, Mumbai - 400 070

CIN: L18101MH2007PLC233901
Tel.: +91 86529 05000
Fax: +91 86529 05400

Website: www.abfrl.com

E-mail: secretarial@abfrl.adityabirla.com



Annexure A

Sr no	Particulars	Details					
a)	Name(s) of the Authority	Excise & Taxation officer Gurugram East, Ward-11, Haryana	Assistant Commissioner of Central Tax Ranchi Commissionerate, Jharkhand	Deputy Commissioner of State Tax MUM-LTU-533, Mumbai, Maharashtra	Office of Superintendent of Central Tax, Kothapet GST Range, Saroornagar, Hyderabad, Telangana	Joint Commissioner of Central Tax Rangareddy GST commissionerate, Hyderabad, Telangana	Joint Commissioner of State Tax Corporate Circle, Kanpur, Uttar Pradesh
b)	Nature and details of the action(s) taken, initiated or order(s) passed	Order in Form DRC-07 dated April 30, 2024, imposing demand as under: <ul style="list-style-type: none"> • Tax (Rs.) - 35,41,62,153 • Interest (Rs.) - 34,22,89,132 • Penalty (Rs.) - 3,54,86,413 • Total Demand (Rs.) - 73,19,37,698 	Order in Form DRC-07 dated April 30, 2024, imposing demand as under: <ul style="list-style-type: none"> • Tax (Rs.) - 48,45,818 • Interest (Rs.) - Not Quantified in the order • Penalty (Rs.) - 4,84,582 • Total Demand (Rs.) - 53,30,400 	Order in Form DRC-07 dated April 30, 2024, imposing demand as under: <ul style="list-style-type: none"> • Tax (Rs.) - 7,59,27,241 • Interest (Rs.) - 8,13,27,436 • Penalty (Rs.) - 75,92,723 • Total Demand (Rs.) - 16,48,47,400 	Order in Form DRC-07 dated April 27, 2024, imposing demand as under (This order is yet to upload on the GSTIN portal): <ul style="list-style-type: none"> • Tax (Rs.) - 22,11,291 • Interest (Rs.) - Not Quantified in the order • Penalty (Rs.) - 3,09,647 • Total Demand (Rs.) - 25,20,938 	Order in Form DRC-07 dated April 29, 2024, imposing demand as under: <ul style="list-style-type: none"> • Tax (Rs.) - 2,25,34,022 • Interest (Rs.) - Not Quantified in the order • Penalty (Rs.) - Not Quantified in the order • Total Demand (Rs.) - 2,25,34,022 	Order in Form DRC-07 dated April 30, 2024, imposing demand as under: <ul style="list-style-type: none"> • Tax (Rs.) - 4,76,82,508 • Interest (Rs.) - 4,74,38,088 • Penalty (Rs.) - 47,68,714 • Total Demand (Rs.) - 9,98,89,310
c)	Date of receipt of direction or order, including any ad-interim or interim orders, or any other	April 30, 2024					

ADITYA BIRLA FASHION AND RETAIL LIMITED

Registered Office:

Piramal Agastya Corporate Park, Building 'A',
4th and 5th Floor, Unit No. 401, 403, 501, 502,
L.B.S. Road, Kurla, Mumbai - 400 070

CIN: L18101MH2007PLC233901

Tel.: +91 86529 05000

Fax: +91 86529 05400

Website: www.abfrl.com

E-mail: secretarial@abfrl.adityabirla.com



	communication from the authority						
d)	Details of the violation(s) / contravention(s) committed or alleged to be committed	Demand order raised on the Company pursuant to conclusion of the audit proceedings, whereby the dispute relates to the following: 1. Claim of input tax credit on the grounds of vendor default in non-filing of returns/cancellation of registrations/ incorrect filing/ delay filing 2. Outward liability on account of difference between Monthly Return (GSTR-1) and Annual Return (GSTR-9). 3. Availment of ineligible input tax credit. 4. Interest on reversal of input tax credit.	Demand order raised on the Company pursuant to conclusion of the scrutiny proceedings, whereby the dispute relates to the claim of input tax credit on the grounds of vendor default in non-filing of returns	Demand order raised on the Company pursuant to conclusion of the audit proceedings, whereby the dispute relates to the following: 1. Claim of input tax credit on the grounds of vendor default in non-filing of returns/cancellation of registrations/ incorrect filing/ delay filing 2. Payment of outward liability on account of difference between GSTR-1 return and GSTR-3B return 3. Availment of ineligible input tax credit.	Demand order raised on the Company pursuant to conclusion of the scrutiny proceedings, whereby the dispute relates to payment of outward liability difference between GSTR-1 return and GSTR-3B return	Demand order raised on the Company pursuant to conclusion of the scrutiny proceedings, whereby the dispute relates to the claim of input tax credit on the grounds of vendor default in non- uploading of ABFRL invoices in respective GST return.	Demand order raised on the Company pursuant to conclusion of the audit proceedings, whereby the dispute relates to the following: 1. Claim of input tax credit on the grounds of vendor default in non-filing of returns 2. Outward liability on account of difference between Monthly Return (GSTR-1) and Annual Return (GSTR-9).

ADITYA BIRLA FASHION AND RETAIL LIMITED

Registered Office:

Piramal Agastya Corporate Park, Building 'A',
4th and 5th Floor, Unit No. 401, 403, 501, 502,
L.B.S. Road, Kurla, Mumbai - 400 070

CIN: L18101MH2007PLC233901

Tel.: +91 86529 05000

Fax: +91 86529 05400

Website: www.abfrl.com

E-mail: secretarial@abfrl.adityabirla.com

ADITYA BIRLA



FASHION & RETAIL

e)	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	There is no impact on financials, operations or other activities of the Company except to the extent of payment of Rs. 73,19,37,698. The Company believes that the said demand is not tenable. The Company is in the process of evaluating suitable course of action against the said order.	There is no impact on financials, operations or other activities of the Company except to the extent of payment of Rs. 53,30,400. The Company believes that the said demand is not tenable as per the law. The Company intends to file suitable appeal against the said order before "The Appellate Authority".	There is no impact on financials, operations or other activities of the Company except to the extent of payment of Rs. 16,48,47,400. The Company believes that the said demand is not tenable as per the law. The Company intends to file suitable appeal against the said order before "The Appellate Authority".	There is no impact on financials, operations or other activities of the Company except to the extent of payment of INR 25,20,938. The Company believes that the said demand is not tenable as per the law. The Company intends to file suitable appeal against the said order before "The Appellate Authority".	There is no impact on financials, operations or other activities of the Company except to the extent of payment of Rs. 2,25,34,022. The Company believes that the said demand is not tenable as per the law. The Company intends to file suitable appeal against the said order before "The Appellate Authority".	There is no impact on financials, operations or other activities of the Company except to the extent of payment of Rs. 9,98,89,310. The Company believes that the said demand is not tenable as per the law. The Company intends to file suitable appeal against the said order before "The Appellate Authority".
----	--	--	---	--	---	---	---

ADITYA BIRLA FASHION AND RETAIL LIMITED

Registered Office:

Piramal Agastya Corporate Park, Building 'A',
4th and 5th Floor, Unit No. 401, 403, 501, 502,
L.B.S. Road, Kurla, Mumbai - 400 070

CIN: L18101MH2007PLC233901

Tel.: +91 86529 05000

Fax: +91 86529 05400

Website: www.abfrl.com

E-mail: secretarial@abfrl.adityabirla.com