



Birla Corporation Limited

Corporate Office:

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29th October, 2024

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Scrip Code: 500335

National Stock Exchange of India Ltd.

'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 submit the details of the Order passed by the Commissioner (Appeals), State Tax, Patna, Bihar pertaining to GST received by the Company on 28th October, 2024 at around 5.00 p.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 are 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

Encl: As above

Annexure – A

Disclosures as required under SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July, 2023

Sl. No.	Particulars	Details
1	Name of the Authority	The Commissioner (Appeals), State Tax, Patna, Bihar
2	Nature and details of the action(s) taken, initiated or order(s) passed	<p>The Company had received a Demand Order pertaining to availment/utilization of excess Input Tax Credit in GSTR 3B in Bihar State, for the period April, 2018- March, 2019 in comparison to the ITC reflected in GSTR-2A in column 8A of GSTR-9 filed for the year 2018-19 for an aggregate amount of ₹3,70,37,247 (which includes tax of ₹2,17,86,617/-, Interest – ₹1,30,71,969/- and Penalty- ₹21,78,661/-)</p> <p>The Company had filed an Appeal before the Commissioner (Appeals) against the Order passed by Joint Commissioner of State Tax.</p> <p>The Commissioner (Appeals), State Tax, Patna, Bihar vide their Appeal Order dated 26th October, 2024 has allowed the Appeal filed by the Company and has set aside the entire Demand Order passed by the Joint Commissioner.</p>
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	28th October, 2024
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	The Commissioner (Appeals), State Tax, Patna, Bihar vide their Appeal Order dated 26th October, 2024 has allowed the Appeal filed by the Company and has set aside the Demand Order passed by the Joint Commissioner for an aggregate amount of ₹3,70,37,247/-.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	There is no impact on financial, operation or activities of the Company as the entire Demand of Tax, Interest and Penalty has been dropped by the Commissioner (Appeals).