



**Birla Corporation Limited**

**Corporate Office:**

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5th December, 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 Customs, Excise and Service Tax Appellate Tribunal, Kolkata, Eastern Zonal Bench pertaining to Cenvat Credit on capital goods. The said Order was received by the Company on 4th December, 2024 at 8.18 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](http://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**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Details</b>
1	Name of the Authority	Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Kolkata
2	Nature and details of the action(s) taken, initiated or order(s) passed	<p>The Company had received a Demand Order on 4th February, 2014 pertaining to wrong availment of CENVAT credit on capital goods i.e. Cement and Iron Steel used for construction of civil structures/ foundations or as various supporting structures in setting up the new unit during December, 2004 to February, 2006, for an aggregate amount of ₹3,73,93,936 (which includes tax of ₹1,86,96,968/- and Penalty- ₹1,86,96,968/-) plus applicable interest.</p> <p>The Company had filed an Appeal before CESTAT against the Order passed by the Commissioner of Central Excise &amp; Service Tax, Bolpur.</p> <p>CESTAT vide their Appeal Order dated 22nd November, 2024 has allowed the Appeal filed by the Company and has set aside the entire Demand including interest and penalty.</p>
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	4th December, 2024
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	CESTAT vide their Appeal Order dated 22nd November, 2024 has allowed the Appeal filed by the Company and has set aside the Demand Order passed by the Commissioner of Central Excise & Service Tax for an aggregate amount of ₹3,73,93,936/- plus applicable interest.
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 CESTAT.