



Birla Corporation Limited

Corporate Office:

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9th January, 2025

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 hereby submit the details of the Order passed by the Senior Joint Commissioner, Large Taxpayer, Unit: Corporate Division, West Bengal pertaining to GST. The said Order was received by the Company on 8th January, 2025 at around 2.11 p.m. (IST).

The details, as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 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

Sl. No.	Particulars	Details
1	Name of the Authority	Senior Joint Commissioner, Large Taxpayer, Unit: Corporate Division, West Bengal.
2	Nature and details of the action(s) taken, initiated or order(s) passed	The Company has received a Demand Order pertaining to wrong availment of ITC on account of GSTR-3B not filed by suppliers and those whose registration has been cancelled, along-with non-reversal of ITC for the credit notes reflected in GSTR-2B for the period from April 2020 to March 2021, for an aggregate amount of ₹1,62,803.60/- (which includes tax of ₹84,481.60/-, interest ₹48,322/- and penalty ₹30,000/-).
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	8th January, 2025
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Demand Order raised against the Company alleging: <ul style="list-style-type: none"> • Wrong availment of ITC as per section 16(2) of CGST/WBGST Act, 2017 • Wrong availment of ITC against suppliers who have not filed GSTR-3B and suppliers whose registration have been cancelled.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	₹1,62,803.60/- The Company believes that the above demands are not maintainable and hence is in the process of preferring an appeal against the said order / demand.