



**Birla Corporation Limited**

**Corporate Office:**

1, Shakespeare Sarani,  
A.C. Market (2<sup>nd</sup> Floor), Kolkata 700 071

P: 033 6603 3300-02

F: +91 332288 4426

E: Coordinator@birlacorp.com

1st January, 2024

Corporate Relationship Department  
BSE Limited  
1st Floor, New Trading Ring,  
Rotunda Building,  
P.J. Towers, Dalal Street, Fort,  
Mumbai- 400 001  
**Scrip Code: 500335**

The Manager  
Listing Department,  
National Stock Exchange of India Limited  
'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 read with Clause 20 of Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit the details of the Orders passed by the Office of the Assistant Commissioner, Central Goods & Service Tax and Central Excise, Satna and Office of the Joint Commissioner of State Taxes, Patna Special Circle, against RCCPL Private Limited, wholly-owned material subsidiary of the Company.

The Order has been received by the Company today, i.e., 1st January, 2024 around 11.36 a.m. and 5.58 p.m. (IST) respectively.

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 is 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



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**Annexure - A**

Sl. No.	Particulars	Details	Details
1	Name of the Authority	Office of the Assistant Commissioner, Central Goods & Service Tax and Central Excise, Satna.	Office of the Joint Commissioner of State Taxes, Patna Special Circle.
2	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed for recovery of excess availed Input Tax Credit (ITC) along with applicable interest and penalty as below for FY(s) 2017-18 and 2018-19:  GST - ₹1,29,70,019/- Interest - As applicable Penalty - ₹1,36,81,291/-  Demand of Interest of ₹4,50,996/- on late payment of GST on Ocean Freight.	Order passed for recovery of wrongly availed Input Tax Credit (ITC) along with applicable interest and penalty as below for the FY 2018-19:  GST - ₹3,32,82,207/- Interest - ₹2,79,57,054/- Penalty - ₹33,28,221/-
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	1st January, 2024	1st January, 2024
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Excess Input Tax Credit claimed i.e. invoices not reflected in GSTR-2A but ITC taken in GSTR-3B & interest not paid on delayed payment of GST on Ocean freight.	Excess Input Tax Credit claimed i.e. invoices not appearing in GSTR-2A but ITC availed in GSTR-3B.
5	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	₹2,71,02,306/- alongwith applicable interest.  The Company will be filing an appeal against the Order.	₹6,45,67,482/-.  The Company will be filing an appeal against the Order.