

December 29, 2023

File No: 1010/1

BSE Limited
P J Towers, Dalal Street,
Fort Mumbai-400001
Scrip Code: 542216

National Stock Exchange of India Limited
"Exchange Plaza", C-1, Block G
Bandra – Kurla Complex, Bandra (E),
Mumbai – 400 051
Symbol: DALBHARAT

Subject: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulation 30 of the Listing Regulations, we wish to inform you that OCL India Limited now known as Dalmia Cement (Bharat) Limited ("**DCBL**"), wholly owned subsidiary of the Company, has received order under Section 73 of the Central Goods and Services Tax Act, 2017 on December 26, 2023, pertaining to Input Tax Credit ("**ITC**") mismatch, non-filing of GSTR-3B by the suppliers and interest liability on late reversal of ITC for the tax period from July, 2017 to March, 2018 amounting to tax liability of Rs. 15.63 Lakhs along with interest and penalty.

DCBL has a good case on merits to defend the matter before the Appellate Authorities and shall file an appeal against the said order before the Commissioner (Appeals) within prescribed timelines.

The details as required under Regulation 30 of the Listing Regulations read with SEBI circular dated SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in the Annexure hereto.

This is for your information and records.

Thanking you,

Yours faithfully,
For Dalmia Bharat Limited

Rajeev Kumar
Company Secretary

Encl.: As above

ANNEXURE - A

Sr. No.	Particulars	Details
1.	Name of the authority;	Assistant Commissioner of State Tax, Rourkela II Circle, Panposh, Odisha
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed for ITC mismatch, non-filing of GSTR-3B by the suppliers and interest liability on late reversal of ITC for the tax period from July, 2017 to March, 2018 under the Central Goods and Services Tax Act, 2017. The Company expects relief in appellate proceedings.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	December 26, 2023
4.	Details of the violation(s)/contravention(s) committed or alleged to be committed	As mentioned in Sr. No. 2
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	This order does not have major financial impact on DCBL and the same is limited only to the extent of Rs. 15.63 Lakhs along with interest and penalty.
6.	Explanation for delay intimation	This order came to our attention yesterday, and as a result, we are communicating the details to you today.

Dalmia Bharat Limited

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Registered Office: Dalmiapuram, Dist. Tiruchirapalli, Tamil Nadu- 621 651, India

A **Dalmia Bharat Group** company, www.dalmiabharat.com