



REF:INABB: INABB:STATUT:LODR:2025

January 31, 2025

BSE Limited
P.J. Towers, Dalal Street
Mumbai 400 001
(Attn : DCS CRD)

National Stock Exchange of India Ltd
Exchange Plaza, 5th floor, Plot No. C/1, G Block
Bandra-Kurla Complex, Bandra (E).
Mumbai 400 051

Attn: Listing Dept.

Dear Sirs,

Sub: Disclosure under the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereto ('Listing Regulations')

Ref: BSE - 500002 / NSE - ABB / ISIN - INE1 17A01022

With reference to the captioned subject, we would like to inform you that the Company has received an order from the Office of the Principal Commissioner, Bihar imposing a penalty amounting to Rs. 10,78,78,034/- (Rupees Ten Crores Seventy-Eight Lacks Seventy-Eight Thousand Thirty-Four) under Section 74(1) of the BGST/CGST/IGST Act, 2017 for (i) Taxability of commercial Credit Notes and (ii) availment and utilization of input tax from suppliers who have not filed GSTR-3B before the due date of entitlement to avail input tax credit.

Based on the Company's assessment, an appeal will be filed against the said order and the Company is hopeful of a favorable outcome at the appellate level and does not reasonably expect the said Order to have any material impact on the Company.

The Order dated 28.01.2025 has been received by the Company on 30.01. 2025 around 12.00 p.m.

The details of the above order, as required under Clause 20 of Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexure I.

Kindly take the above information on record.

Thanking you,

Yours faithfully,
For ABB India Limited

Trivikram Guda
Company Secretary and Compliance Officer
ACS-17685
Encl: as above

Annexure I

Sr. No.	Details of events that need to be provided	Information
1.	a) name of the authority;	Office of the Principal Commissioner, Bihar
	b) nature and details of the action(s) taken, initiated or order(s) passed;	The Company has received an order from the Office of the Principal Commissioner, Bihar imposing a penalty amounting to Rs. 10,78,78,034/- (Rupees Ten Crores Seventy-Eight Lacks Seventy-Eight Thousand Thirty-Four) under Section 74(1) of the BGST/CGST/IGST Act, 2017 for (i) Taxability of commercial Credit Notes and (ii) availment and utilization of input tax from suppliers who have not filed GSTR-3B before the due date of entitlement to avail input tax credit.
	c) date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority;	The Order dated 28.01.2025 has been received by the Company on 30.01. 2025 around 12.00 p.m.
	d) details of the violation(s)/contravention(s) committed or alleged to be committed	Refer point no. b).
	e) impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	Based on the Company's assessment, an appeal will be filed against the said order and the Company is hopeful of a favourable outcome at the appellate level and does not reasonably expect the said Order to have any material impact on the Company.
	f) explanation for delay	NA