



REF:INABB: INABB:STATUT:LODR:2024

April 24, 2024

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

National Stock Exchange of India Ltd  
Exchange Plaza, 5<sup>th</sup> 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 Joint Commissioner of State goods and Service Tax, Rajasthan imposing a penalty amounting to Rs. 1,74,138/- (Rupees One Lakh Seventy Four Thousand One Hundred and Thirty Eight only) under Section 73(9) of the RGST/CGST/IGST Act, 2017 for (i) excess availment and utilization of input tax credit 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 is being 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.

The order dated April 23, 2024 has been received by the Company on April 23, 2024 around 05.27 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

Sr. No.	Details of events that need to be provided	Information
1.	a) name of the authority;	Office of the Joint Commissioner, Rajasthan
	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 Joint Commissioner of State goods and Service Tax, Rajasthan imposing a penalty amounting to Rs. 1,74,138/- (Rupees One Lakh Seventy Four Thousand One Hundred and Thirty Eight only) under Section 73(9) of the RGST/CGST/IGST Act, 2017 for (i) excess availment and utilization of input tax credit 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 April 23, 2024 has been received by the Company on April 23, 2024 around 05.27 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 is being 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