

REF:INABB: STATUT:LODR:2025 February 06, 2025

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 Office of the Assistant Commissioner, Kolkata -West Bengal, imposing a penalty under Section 74(1) read with Section 74(9) of CGST Act 2017 amounting to Rs. 1,39,53,876/- (Rupees One Crore Thirty Nine Lakhs Fifty Three Thousand Eight Hundred Seventy Six) in relation to excess Input Tax Credit availed.

Based on the Company's assessment, an appeal will be filed 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 February 4,2025 has been received by the Company on February 05, 2025 around 05:54 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 Assistant Commissioner, Kolkata - West Bengal
	b)	nature and details of the action(s) taken, initiated or order(s) passed;	The Company has received an order from Office of the Assistant Commissioner, Kolkata -West Bengal, imposing a penalty under Section 74(1) read with Section 74(9) of CGST Act 2017 amounting to Rs. 1,39,53,876/- (Rupees One Crore Thirty Nine Lakhs Fifty Three Thousand Eight Hundred Seventy Six) in relation to excess Input Tax Credit availed.
	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 February 4, 2025 has been received by the Company on February 05, 2025 around 05:54 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 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.

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