

2<sup>nd</sup> February 2024

**BSE Limited** 

P J Towers, Dalal Street, Mumbai – 400001 National Stock Exchange of India Limited

Exchange Plaza,

Bandra-Kurla Complex, Bandra (E)

Mumbai - 400051

Scrip Code: 512599 Scrip Code: ADANIENT

Dear Sir,

Sub.: Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Pursuant to Regulation 30 of SEBI Listing Regulations, we would like to inform that the Company has received an Order from CGST Authority imposing penalty under Section 74 of Central Goods and Services Tax (CGST) Act, 2017.

The details as required under SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13<sup>th</sup> July 2023 are enclosed in **Annexure 1.** 

You are requested to take the same on your records.

Thanking you,

Yours faithfully, For **Adani Enterprises Limited** 

## Jatin Jalundhwala

Company Secretary & Joint President (Legal)

Encl: As above



## Annexure - 1

Sr. No.	Particular	Details
1.	Name of the authority	Joint Commissioner of CGST, Ahmedabad South
2.	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed u/s 74 of CGST Act, 2017 imposing penalty of Rs. 23,58,57,658/pertaining to Transitional credit of Cess.
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	1st February 2024
4.	Details of the violation(s) /contravention(s) committed or alleged to be committed	Penalty imposed in respect of denial of transitional credit of erstwhile Clean Energy Cess.
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	The Company is taking appropriate steps to appeal against the Order imposing the penalty before the appropriate authority.  The Company does not foresee any material impact on financial or operational or other activities of the Company.