



August 30, 2024

BSE Limited
Scrip code: 535755

National Stock Exchange of India Limited
Symbol: ABFRL

Dear Sir/ Madam,

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 SEBI Listing Regulations, we inform that the Company has received orders pertaining to GST from the following authorities:

- Office of Deputy Commissioner of State Tax (SGST) Government of Haryana;
- Joint Commissioner, Bangalore East Commissionerate, Karnataka;
- Office of Assistant Commissioner, GST & Central Excise, Bhubaneswar-I Division, Odisha;
- Office of the Deputy Commissioner (State Tax), Jaipur, Rajasthan;
- Assistant Commissioner, Kotturpuram Assessment Circle, Chennai, Tamil Nadu and
- Superintendent of Central Tax, Kothapet GST Range, Hyderabad, Telangana.

Brief details in accordance with the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are annexed herewith as **Annexure A**.

The above is for your information.

Thanking you.

Sincerely,
For Aditya Birla Fashion and Retail Limited

Anil Malik
President & Company Secretary

Encl.: As above

ADITYA BIRLA FASHION AND RETAIL LIMITED

Registered Office:

Piramal Agastya Corporate Park, Building 'A',
4th and 5th Floor, Unit No. 401, 403, 501, 502,
L.B.S. Road, Kurla, Mumbai - 400 070

CIN: L18101MH2007PLC233901

Tel.: +91 86529 05000

Fax: +91 86529 05400

Website: www.abfrl.com

E-mail: secretarial@abfrl.adityabirla.com

Sr no	Particulars	Details					
a)	Name(s) of the Authority	Office of Deputy Commissioner of State Tax Gurugram (East) Government Of Haryana 2 nd Floor, Sansadhan Bhawan, Sector - 32, Gurugram	Join Commissioner, Bangalore East Commissionerate. Bangalore, 560043	Office of Assistant Commissioner GST & Central Excise, Bhubaneswar-I Division, Odisha	Office of the Deputy Commissioner (State Tax) Jaipur, Rajasthan	Assistant Commissioner, Kotturpuram Assessment Circle, Chennai, Tamil Nadu	Superintendent of Centra Tax, Kothapet GST Range, Hyderabad, Telangana
b)	Nature and details of the action(s) taken, initiated or order(s) passed	Order in Form DRC-07 dated August 29, 2024, imposing demand as under: <ul style="list-style-type: none"> • Tax (Rs.) - 34,32,423 • Interest (Rs.) - 27,27,060 • Penalty (Rs.) - 3,43,242 • Total Demand (Rs.) - 37,75,665 	Order in Form DRC-07 dated August 29, 2024, imposing demand as under: <ul style="list-style-type: none"> • Tax (Rs.) - NA • Interest (Rs.) - 92,97,967 • Penalty (Rs.) - 34,88,445 • Total Demand (Rs.) - 1,27,86,412 	Order in Form DRC-07 dated August 29, 2024, imposing demand as under: <ul style="list-style-type: none"> • Tax (Rs.) - 21,082 • Interest (Rs.) - NA • Penalty (Rs.) - 20,000 • Total Demand (Rs.) - 41,082 	Order in Form DRC-07 dated August 30, 2024, imposing demand as under: <ul style="list-style-type: none"> • Tax (Rs.) - 3,41,205 • Interest (Rs.) - 3,02,036 • Penalty (Rs.) - 34,102 • Total Demand (Rs.) - 6,77,361 	Order in Form DRC-07 dated August 29, 2024, imposing demand as under: <ul style="list-style-type: none"> • Tax (Rs.) - 506967 • Interest (Rs.) - 1036167 • Penalty (Rs.) - 50697 • Total Demand (Rs.) - 15,93,831 	Order in Form DRC-07 dated August 27, 2024, imposing demand as under: <ul style="list-style-type: none"> • Tax (Rs.) - 2,85,784 • Interest (Rs.) - Not Quantified • Penalty (Rs.) - 42466 • Total Demand (Rs.) - 3,28,250
c)	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	August 29, 2024	August 29, 2024	August 29, 2024	August 30, 2024	August 29, 2024	August 30, 2024

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d)	Details of the violation(s) / contravention(s) committed or alleged to be committed	Demand order raised on the Company pursuant to conclusion of the Audit proceedings, whereby the dispute relates to the claim of input tax credit on the grounds of vendor default in non-filing of returns by the respective return, cancellation of GST registration and also wrong "Place of Supply" mentioned in respective returns	Demand order raised on the Company pursuant to conclusion of the scrutiny returns for the FY 2019-20, whereby the dispute relates to interest on: 1. Cash Payment made through DRC 03 at the time of filing Annual Return for the FY 2019-20 2. ITC reversals made in GSTR 3B during FY 2019-20	Demand order raised on the Company pursuant to conclusion of the Audit proceedings, whereby the dispute relates to the claim of input tax credit on the grounds of vendor default in non-filing of returns by the respective return	Demand order raised on the Company pursuant to conclusion of the scrutiny proceedings, whereby the dispute relates to the claim of input tax credit on the grounds of vendor default in non-filing of returns.	Demand order raised on the Company pursuant to conclusion of the scrutiny returns for the FY 2019-20, whereby the dispute relates to 1. ITC availed from suppliers who have not filed GSTR 3B or filed Nil GSTR 3B 2. Credit notes and Ineligible ITC 3. Interest on Cash Payment made through DRC 03 at the time of filing Annual Return for the FY 2019-20 4. Interest on ITC availed on the invoices for which payment is made after 180 days.	Demand order raised on the Company pursuant to conclusion of the audit proceedings, whereby the dispute relates to the following: 1. Claim of input tax credit on the grounds of vendor default in non-filing of returns 2. Outward liability on account of difference between Monthly Return (GSTR-1) and Annual Return (GSTR-9).
e)	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	There is no impact on financials, operations or other activities of the Company. The Company believes that the said demand is not tenable as per the law. The Company intends to file suitable appeal against the said order before "The Appellate Authority".					

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