



CEAT LIMITED
RPG House
463, Dr. Annie Besant Road,
Worli, Mumbai - 400030, India
☎ 91 22 24930621
✉ customercare@ceat.com
@ www.ceat.com
CIN: L25100MH1958PLC011041

May 02, 2024

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

Security Code: 500878

National Stock Exchange of India Limited

Exchange Plaza, Bandra Kurla Complex,
Bandra (East),
Mumbai 400 051

Symbol: CEATLTD

NCD symbol: CL25, CL26

**CP Listed ISIN: INE482A14CE3, INE482A14CF0,
INE482A14CG8, INE482A14CH6, INE482A14CJ2,
INE482A14CI4**

Sub: Disclosure under Regulation 30 and 51 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Order under State Goods & Service Tax Act, 2017

Dear Sir/Madam,

Pursuant to Regulation 30 and 51 read with other applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that Order confirming GST demand along with interest and/or penalty have been issued by the:-

1. Superintendent, GST & Central Excise, Bhubaneswar, Orissa; and
2. Assistant Commissioner, CSGT & CEX Division, Kanpur, Uttar Pradesh.

Details required as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed as Annexure – A, and Annexure – B, respectively to this disclosure.

We request you to kindly take the above on record.

Thanking you,

Yours faithfully,
For **CEAT Limited**

Vallari Gupte
Company Secretary & Compliance Officer

Encl. A/a

Annexure – A

(Disclosure under Regulation 30 and 51 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Sr. No.	Details of the event that needs to be provided	Information of such events(s)
1.	Name of the authority	Superintendent, GST & Central Excise, Bhubaneswar, Orissa
2.	Nature and details of the action(s) taken, initiated or order(s) passed	<p>The GST Department has passed an order under Section 73 of the State Goods & Service Tax Act, 2017 in the state of Orissa, for the Financial Year 2018-19, disallowing Input Tax Credit of Rs. 9.50 Lacs on account negative balance appearing in Table 8D of GSTR9 along with applicable interest and penalty of Rs. 0.95 Lacs.</p> <p>The Company believes that it has not defaulted on the applicable provisions of the statute and is actively analyzing the matter for filing an appeal for the demand amount confirmed in the Order.</p>
"3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Copy of the communication from the Authority was received by the Officers of the Company as specified for the purpose under the Policy for Determining Materiality of Events, on May 2, 2024 at 3.48 pm.
4.	Details of the violation(s) / contravention(s) committed or alleged to be committed	Refer point 2 mentioned above.
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	There is no material impact on the financials and operations or other activities of the Company. The Company is in the process of filing an appeal against the said Order.

Annexure – B

(Disclosure under Regulation 30 and 51 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Sr. No.	Details of the event that needs to be provided	Information of such events(s)
1.	Name of the authority	Assistant Commissioner, CSGT & CEX Division, Kanpur, Uttar Pradesh
2.	Nature and details of the action(s) taken, initiated or order(s) passed	<p>The GST Department has passed an order under Section 73 of the State Goods & Service Tax Act, 2017 in the state of Uttar Pradesh, for the Financial Year 2018-19, disallowing Input Tax Credit of Rs. 36.78 Lacs on account of difference between GSTR2A Vs. GSTR3B and Rs. 0.92 Lacs on account of ineligible input tax credit along with the applicable interest and penalty of Rs. 3.77 Lacs.</p> <p>The Company believes that it has not defaulted on the applicable provisions of the statute and is actively analyzing the matter for filing an appeal for the demand amount confirmed in the Order.</p>
3.	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Copy of the communication from the Authority was received by the Officers of the Company as specified for the purpose under the Policy for Determining Materiality of Events, on May 2, 2024 at 3.48 pm.
4.	Details of the violation(s) / contravention(s) committed or alleged to be committed	Refer point 2 mentioned above.
5.	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	There is no material impact on the financials and operations or other activities of the Company. The Company is in the process of filing an appeal against the said Order.