

**MCL/SEC/2025-26**

**14<sup>th</sup> October, 2025**

The Corporate Relations Department  
**The National Stock Exchange of India Ltd.**  
Exchange Plaza, 5th Floor,  
Plot No. C/1, G-Block  
Bandra-Kurla Complex  
Bandra (E), Mumbai 400 051

**Security Code : MANGLMCEM**

The Corporate Relations Department  
Department of Corporate Services  
**BSE Limited**  
25th Floor  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai – 400 001

**Scrip Code: 502157**

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

Dear Sir/Madam,

Pursuant to Regulation 30 read with Clause 20 of Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit that following order received by the Company:

A) Copy of order received from the Additional Commissioner, CGST, Office of Principal Commissioner, Jaipur

**The required details under SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024 read with SEBI Circular No., SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed as per Annexure “A”.**

The information is being submitted to the Exchanges pursuant to information received by the Company Secretary and Compliance Officer on **14<sup>th</sup> October, 2025**.

You are requested to kindly take the same on record.

Thanking You,

Yours faithfully,

**For Mangalam Cement Limited**

**Pawan Kumar Thakur**  
**Company Secretary & Compliance Officer**



B.K. BIRLA GROUP OF COMPANIES

## MANGALAM CEMENT LTD.



MANGALAM CEMENT LTD.

## ANNEXURE "A"

SL. No.	Particulars	Details
1	Name of the Authority	Additional Commissioner, CGST, Office of Principal Commissioner, Jaipur
2	Nature and details of the action(s) taken, initiated or orders passed by the Authority	<p><b>Order No. 04/ADJ-DGGI/CAA-JPR/MSM/2025-26 dated 06.10.2025</b></p> <p>Additional Commissioner, CGST, Office of Principal Commissioner, Jaipur, has passed an adjudication order against the Company with respect to inadmissible Input Tax Credit (ITC).</p> <p><b>Key findings are as follows:</b></p> <p>An amount of <b>₹56,85,564/-</b> (CGST: ₹28,42,782/- + SGST: ₹28,42,782/-) was confirmed as inadmissible ITC and ordered to be recovered under CGST Act, 2017 &amp; SGST Act, 2017, read with IGST Act, 2017.</p> <p>ITC amounting to <b>₹34,92,000/-</b> claimed under <b>IGST</b> was dropped from the proceedings.</p> <p>Interest on the recoverable ITC (as per point 1) was confirmed and directed to be recovered under CGST Act, 2017 &amp; RGST Act, 2017 read with IGST Act, 2017.</p> <p>A penalty of <b>₹ 56,85,564/-</b> (CGST: ₹ 28,42,782/- + SGST: ₹28,42,782/-) was imposed under the CGST Act, 2017 &amp; SGST Act, 2017.</p>
3	Date and time of receipt of direction or order including any ad-interim or interim orders or any other communication from the authority	Order dated 6 <sup>th</sup> October, 2025, received by the Company Secretary & Compliance Officer on 14 <sup>th</sup> October, 2025.
4	Details of the violation(s) /contravention(s) committed or alleged to be committed	Wrongly availed irregular Input Tax Credit (ITC) amounting to ₹1,11,03,564/- during the period July-2018 to November-2019 (F.Y. 2018-19 to 2019-20) in contravention of the Section 16, 31, 38, 39, 41 & 42 read with Rule 36 of CGST Rules, 2017.
5	Impact on financial, operation or other activities of the Listed Entity, quantifiable in monetary terms to the extent possible	The order has financial impact of ₹56,85,564/- plus penalty of ₹56,85,564/- aggregating to ₹1,13,71,128/- on the Company. The contentions are not agreed and appeal under Section 107 of CGST Act, 2017 will be filed within three months from the date of receiving of the Order.

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