



इंडियन रेलवे कैंटरिंग एण्ड टूरिज्म कॉरपोरेशन लिमिटेड
(भारत सरकार का उद्यम-मिनी रत्न)
INDIAN RAILWAY CATERING AND TOURISM CORPORATION LTD.
(A Govt. of India Enterprise-Mini Ratna)

"CIN-L74899DL1999GOI101707" E-mail : info@irctc.com Website : www.irctc.com

No. 2019/IRCTC/CS/STEX/356

April 10, 2024

BSE Limited (Through BSE Listing Centre) 1 st Floor, New Trade Wing, Rotunda Building Phiroze Jeejeebhoy Towers, Dalal Street Fort, Mumbai – 400 001 Scrip Code: 542830	National Stock Exchange of India Limited (Through NEAPS) "Exchange Plaza",-1, Block-G, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051 Scrip Symbol: IRCTC
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Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sir/Madam,

In reference to letter even no. dated 01st January, 2024, this is to inform that the Company has received a demand cum show cause notice for the FY 18-19 from Additional Commissioner of CGST Delhi South Commissionerate. The details are given below:

S. N.	Brief Details	Description
1.	Name of the Authority	Additional Commissioner of CGST Delhi South Commissionerate, Bhikaji cama place , New Delhi-110066
2.	Nature and details of the action(s) taken, initiated or order passed	Nature: Order Issued in Form GST DRC-07 for The FY 18-19. Details: Order No. 01/BM/ADC/CGST/DSC/2024-25 dated 01.04.2024 for the Tax period 2018-19
3.	Date of receipt of direction or order, including any ad-interim or interim orders or any other communication from the authority	08.04.2024 (Received on 09.04.2024)
4.	Details of the violation(s) / contravention(s) committed or alleged to be committed	As per the said order, there is the total demand of INR 393.04 Lacs(INR 3.93 Crs) that is on account of following discrepancies raised by the authorities 1.Mismatch in tax liability between GST returns(GSTR-1 vs GSTR-3B): INR 68.70 Lacs 2.Liability on account of ITC which needs to be reversed due to no filing of GST returns/cancellation of GSTN of respective suppliers: INR 4.15 Lacs 3.Interest on late filing of GSTR-3B : INR 0.005 Lacs 4.Liability on account of non-reversal of ITC under section 17 read with Rule 42 of CGST Act: INR 284.46 lacs 5.Penalty on the above-mentioned discrepancies: INR35.73 lacs
5.	Impact of financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	As of now, financial exposure of INR 393.04 lacs arise on account of liability determined by the department. However, the demand specified in Summary Order issued in Form GST DRC-07 is litigative and appeal can be filed against the said order within 3 months from the date of communication of order.

This is for your information and record please.

Thanking you,

Yours faithfully,

For and on behalf of Indian Railway Catering & Tourism Corporation Limited

(Suman Kalra)

Company Secretary and Compliance Officer