

January 2, 2024

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001  <b>BSE Scrip Code: 500067</b>	<b>National Stock Exchange of India Ltd</b> Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051  <b>NSE Symbol: BLUESTARCO</b>
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Dear Sir/Madam,

**Sub: Intimation under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')**

Pursuant to Regulation 30 read with Para A of Part A of Schedule III of Listing Regulations, we hereby inform you that the Company has received the following Orders:

1. From Deputy Commissioner of State Tax, Ernakulam under Section 50 and Section 73 of Central Goods and Service Tax Act/ Kerala Goods and Service Tax Act for Tax liability amounting to Rs 1,77,583, Interest of Rs 2,00,985 and a Penalty of Rs 26,721 aggregating to a demand of Rs 4,05,289. The said demand pertains to GST Audit conducted by Kerala state GST Department for the period 2017 - 2018.
2. From Superintendent, GST & Central Excise, Bhubaneswar under Section 50 and Section 74 of Central Goods and Service Tax Act/ Odisha Goods and Service Tax Act for a Penalty of Rs 4,11,386. The said demand pertains to GST Audit conducted by Odisha state GST Department for the period 2017 – 2018 to 2018-19.
3. From Superintendent, GST & Central Excise, Bhubaneswar under Section 50 and Section 74 of Central Goods and Service Tax Act/ Odisha Goods and Service Tax Act for Tax liability amounting to Rs 4,19,257 and a Penalty of Rs 4,19,257 aggregating to a demand of Rs 8,38,514. The said demand pertains to GST Audit conducted by Odisha state GST Department for the period 2017 – 2018 to 2018-19.
4. From Assistant Commissioner of Central Tax under Section 50 and Section 74 of Central Goods and Service Tax Act for Tax liability amounting to Rs 16,49,130 and a Penalty of Rs 16,49,130 aggregating to a demand of Rs 32,98,260. The said demand pertains to GST Audit conducted by officer of Directorate General of Audit, Central, Kolkata for the period 2017-18.

Based on our assessment, we believe that the aforementioned demands are not maintainable and the Company is in the process of preferring appeals against the said Orders. All the aforementioned Orders have no material impact on the financials, operations or other activities of the Company.

The detailed disclosure with respect to the above Orders as required under the SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed herewith as 'Annexure – I'.

The aforesaid information is also being placed on the website of the Company at [www.bluestarindia.com](http://www.bluestarindia.com)

Kindly take the same on record.

Thanking you,  
Yours faithfully,  
For **Blue Star Limited**



**Rajesh Parte**  
**Company Secretary & Compliance Officer**  
Encl. : a/a

**Annexure - I**

**Details required under the Listing Regulations read with SEBI Circular No. SEBI/ HO/ CFD/ CFD-PoD-1/ P/ CIR/ 2023/123 dated July 13, 2023**

Particulars	Description	Description	Description	Description
Name(s) of the Authority Initiating the action/ passing the order	Deputy Commissioner of State Tax, Ernakulam	Superintendent, GST & Central Excise, Bhubaneswar	Superintendent, GST & Central Excise, Bhubaneswar	Assistant Commissioner of Central Tax
Nature and details of the action(s) taken, initiated or order(s) passed	Order under Section 50 and Section 73 of Central Goods and Service Tax Act/ Kerala Goods and Service Tax Act for Tax liability amounting to Rs 1,77,583, Interest of Rs 2,00,985 and a Penalty of Rs 26,721 aggregating to a demand of Rs 4,05,289.	Order under Section 50 and Section 74 of Central Goods and Service Tax Act/ Odisha Goods and Service Tax Act for a Penalty of Rs 4,11,386.	Order under Section 50 and Section 74 of Central Goods and Service Tax Act/ Odisha Goods and Service Tax Act for Tax liability amounting to Rs 4,19,257 and a Penalty of Rs 4,19,257 aggregating to a demand of Rs 8,38,514.	Order under Section 50 and Section 74 of Central Goods and Service Tax Act for Tax liability amounting to Rs 16,49,130 and a Penalty of Rs 16,49,130 aggregating to a demand of Rs 32,98,260.
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Order received on December 28, 2023.  Due to technical error, the Company was unable to download order from GST web portal resulting in delay of intimation to Stock	Orders received on December 31, 2023.  Due to technical error, the Company was unable to download order from GST web portal resulting in delay of intimation to Stock Exchange.		

	Exchange.			
Details of the violation(s)/ contravention(s) committed or alleged to be committed	The demand is raised in relation to mismatch in relation to output tax, excess Input tax credit, Transitional Credit.	The demand is raised in relation to classification of the Service under wrong head.	The demand is raised in relation to classification of the Service under wrong head.	The demand is raised in relation to Transitional Credit.
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 financials, operations or other activities of the Company.			