

April 16, 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.: Update on Intimation filed under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations')**

We refer to our letter dated August 14, 2023 ('letter') wherein the Company had, in accordance with Regulation 30 read with Para B of Part A of Schedule III of the Listing Regulations and SEBI circular dated July 13, 2023, informed the Stock Exchanges about the pending litigations/disputes (Material Disclosure).

The Annexure G to the Material Disclosure included information in relation to the pending litigation of dispute with Service Tax Authority, Andhra Pradesh, for an aggregate amount of Rs 75.05 crores.

In this regard, we would like to inform you that, the Company has received an order from Custom, Excise and Service Tax Appellate Tribunal, Hyderabad (CESTAT) dismissing the revenue appeal filed in this matter by Service Tax Authority, Andhra Pradesh.

The copy of the said order was uploaded on website of CESTAT on April 16, 2024 which was downloaded by the Company on April 16, 2024 at 3:06 pm.

The detailed disclosure with respect to the above 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 above 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**  
**Membership No.: A10700**

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**

Sr. No.	Particulars	Description
(a)	the details of any change in the status and/or any development in relation to such proceedings;	<p>As mentioned in the letter of Material Disclosure dated August 14, 2023, the Company had contested the show cause notices received from Service Tax Authority for non-payment of service tax with respect to mobilization advances received for work contracts etc.</p> <p>After hearing the parties and verification of documents, the Office of Commissioner, Hyderabad passed an order in favour of the Company by withdrawing the demand made in the said show cause notices.</p> <p>Aggrieved by the order passed, Service Tax Department, Hyderabad had filed an appeal with CESTAT.</p> <p>The matter was heard by CESTAT. Upon hearing both the parties, the CESTAT passed an order dismissing the said revenue appeal filed by Service Tax Department, Hyderabad.</p> <p>A final order to this effect has been received by the Company on April 16, 2024.</p>
(b)	in the case of litigation against key management personnel or its promoter or ultimate person in control, regularly provide details of any change in the status and / or any development in relation to such proceedings;	Not Applicable
(c)	in the event of settlement of the proceedings, details of such settlement including - terms of the settlement, compensation/ penalty paid (if any) and impact of such settlement on the financial position of the listed entity	Not Applicable