



Ref: SEC/430/2025-26

June 21, 2025

The Secretary, Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.
Maharashtra, India.
Scrip Code: 500470

The Manager, Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051.
Maharashtra, India.
Symbol: TATASTEEL

Dear Madam, Sirs,

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

This has reference to the aforementioned subject.

On June 19, 2025, Tata Steel Limited ('**Company**') has received a Show Cause cum Demand Notice dated June 17, 2025 ('**SCN**'), issued by Directorate General of GST Intelligence, Regional Unit, Jamshedpur against erstwhile Tata Steel Long Products Limited ('**TSLP**') which has amalgamated into and with the Company effective November 15, 2023, through a Scheme of Amalgamation amongst the Company and TSLP and their respective shareholders. The SCN is issued in connection with irregular availing of input tax credit of compensation cess on inward supply of goods (i.e., coal) by TSLP, which allegedly contravenes Section 17(2) of Central Goods and Services Tax Act, 2017 read with Rule 42 of the Central Goods and Services Tax Rules, 2017 and Section 11 of the GST (Compensation to States) Act, 2017, during the period April 2019 through February 2024.

Further details of the SCN are provided in the table below:

Particulars	Details
Brief details of litigation viz. name(s) of the opposing party, court/ tribunal/ agency where litigation is filed, brief details of dispute/litigation.	<p>On June 19, 2025, Tata Steel Limited ('Company') has received a Show Cause cum Demand Notice dated June 17, 2025 ('SCN'), issued by Directorate General of GST Intelligence, Regional Unit, Jamshedpur against erstwhile Tata Steel Long Products Limited ('TSLP') which has amalgamated into and with the Company effective November 15, 2023.</p> <p>The SCN is issued in connection with irregular availing of input tax credit of compensation cess on taxable supply of goods (i.e., coal) which allegedly</p>

TATA STEEL LIMITED

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Tel 91 22 6665 8282 Fax 91 22 6665 7724
Corporate Identification Number L27100MH1907PLC000260 Website www.tatasteel.com



Particulars	Details
	<p>contravenes Section 17(2) of Central Goods and Services Tax Act, 2017 read with Rule 42 of the Central Goods and Services Tax Rules, 2017 and Section 11 of the Goods and Services Tax (Compensation to States) Act, 2017, during the period April 2019 through February 2024.</p> <p>As per the SCN, the Company is required to show cause before the Joint Commissioner / Additional Commissioner (Adjudication), Central Goods and Services Tax & Central Excise, Jamshedpur Commissionerate, Bistupur, Jamshedpur ('Adjudicating Authority') within 30 days of issue of the SCN as to why:</p> <ol style="list-style-type: none"> 1. the input tax credit compensation cess amounting to ₹161,51,51,635/- which was supposedly, irregularly availed by erstwhile TSLP shall not be demanded and recovered from the Company under Section 74(1) of the Central Goods and Services Tax Act, 2017 and Jharkhand Goods and Services Tax Act, 2017 read with Section 20 of the Integrated Goods and Services Tax Act, 2017 read with Section 11 of the Goods and Services Tax (Compensation to States) Act, 2017; 2. the input tax credit of compensation cess amounting to ₹160,28,29,018/- claimed to be already reversed/deposited vide GSTR-3B return of December 2022 and August 2023 should not be appropriated, subject to verification of its authenticity by the Adjudicating Authority; and 3. penalty amounting to ₹161,51,51,635/- should not be levied on the Company.
Expected financial implications, if any, due to compensation, penalty etc./quantum of claims, if any	<p>The Company believes that the SCN has no merits, and the Company shall make its submissions before the Adjudicating Authority within the given timelines.</p> <p>There is no impact on financial, operational, or other activities of Tata Steel Limited, arising from the said SCN.</p>



The Company was studying the SCN and evaluating its compliance obligations and hence, this disclosure is being made as on the even date.

This disclosure is being made by the Company in compliance with Regulations 30 and 51 read with Para B of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with related SEBI Circulars issued in this regard.

This is for your information and records.

Thanking you.

Yours faithfully,
Tata Steel Limited

Parvatheesam Kanchinadham
Company Secretary and Chief Legal Officer