



1 May 2024

National Stock Exchange of India Limited
"Exchange Plaza",
Bandra - Kurla Complex,
Bandra (E),
Mumbai – 400 051

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

Dear Sirs,

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

Ref: "Vodafone Idea Limited" (IDEA/532822)

Pursuant to Regulation 30 read with Clause 20 of Para A of Part A of Schedule III of SEBI Listing Regulations, we submit the details of Order received by the Company under the Central Goods and Services Tax Act, 2017. The Company does not agree with the Order and will take appropriate action(s) for rectification/ reversal of the same.

The required details under SEBI Circular no. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed herewith as '**Annexure A - I**'.

Kindly take the same on record.

Thanking you,

Yours truly,
For **Vodafone Idea Limited**

Pankaj Kapdeo
Company Secretary

Encl: As above



Annexure A

| S. No. | Particulars | Information / Remarks |
|--------|--|---|
| 1 | Name of Authority | Office of the superintendent, CGST Excise, Range 2, Division Bhopal-2, Bhopal Commissionerate 462004 |
| 2 | Nature and details of the action(s) taken, initiated or order(s) passed | Order passed u/s Section 50 of CGST/MPGST Act, 2017 confirming penalty of Rs. 1,72,898/- along with demand and Interest as applicable |
| 3 | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | Order received through mail on 30 th Apr-2024 |
| 4 | Details of the violation(s)/contravention(s) committed or alleged to be committed | Allegation of Excess ITC claimed during the financial year 2018-19. |
| 5 | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | The maximum financial impact is to the extent of tax demand, interest and penalty levied. The Company does not agree with the Order and will take appropriate action(s) for rectification/ reversal of the same. |



Annexure B

| S. No. | Particulars | Information / Remarks |
|--------|--|--|
| 1 | Name of Authority | Joint Commissioner CGST &C.Ex. Bhopal |
| 2 | Nature and details of the action(s) taken, initiated or order(s) passed | Order passed u/s Section 73 of CGST/MPGST Act, 2017 confirming penalty of Rs. 30,83,615/- along with demand and Interest as applicable |
| 3 | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | Order received through mail on 30 th Apr-2024 |
| 4 | Details of the violation(s)/ contravention(s) committed or alleged to be committed | Allegation of Excess ITC Claim during the financial year 2018-19. |
| 5 | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | The maximum financial impact is to the extent of tax demand, interest and penalty levied. The Company does not agree with the Order and will take appropriate action(s) for the same. |



Annexure-C

| Sr. No | Particular | Information/Remark |
|--------|--|--|
| 1 | Name of Authority | PRINCIPAL COMMISSIONER, C-232, A/2-3, GST Bhawan, Sector-48, Noida |
| 2 | Nature and details of the action(s) taken, initiated or order(s) passed | Order passed u/s 73 of Central Goods and Services Tax Act, 2017 confirming penalty of Rs. 9,41,55,796/- along with demand and Interest as applicable |
| 3 | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | 30 th April 2024 |
| 4 | Details of the violation(s)/ contravention(s) committed or alleged to be committed | Allegation of excess tax availment and short tax paid for FY 2018-19 |
| 5 | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | The maximum financial impact is to the extent of tax demand, interest and penalty levied. The Company does not agree with the Order and will take appropriate action(s) for the same. |



Annexure-D

| Sr. No | Particular | Information/Remark |
|--------|--|---|
| 1 | Name of Authority | Additional Commissioner, Office of the Principal Commissioner, CGST Tax Commissionerate, Jaipur, Rajasthan 302005 |
| 2 | Nature and details of the action(s) taken, initiated or order(s) passed | Order passed u/s Section 73 of CGST/SGST/IGST Act, 2017 confirming penalty of Rs. 10,39,62,436/- along with demand and Interest as applicable |
| 3 | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | Order received through mail on 30 th Apr-2024 |
| 4 | Details of the violation(s)/ contravention(s) committed or alleged to be committed | Allegation of Excess ITC claimed during the financial year 2018-19 to 2020-21. |
| 5 | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | <p>The maximum financial impact is to the extent of tax demand, interest and penalty levied.</p> <p>The Company does not agree with the Order and will take appropriate action(s) for the same.</p> |



Annexure-E

| Sr. No | Particular | Information/Remark |
|--------|--|--|
| 1 | Name of Authority | Deputy Commissioner, Noida Sector-10: Gautambudha Nagar(B):Gautambudha Nagar:Uttar Pradesh |
| 2 | Nature and details of the action(s) taken, initiated or order(s) passed | Order passed u/s 73 of Central Goods and Services Tax Act, 2017 confirming penalty of Rs. 35,48,614.00 along with demand and Interest as applicable |
| 3 | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | 30 th April 2024 |
| 4 | Details of the violation(s)/ contravention(s) committed or alleged to be committed | Allegation of excess tax availment and short tax paid for FY 2018-19 |
| 5 | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | The maximum financial impact is to the extent of tax demand, interest and penalty levied. The Company does not agree with the Order and will take appropriate action(s) for the same. |



Annexure-F

| Sr. No | Particular | Information/Remark |
|---------------|--|---|
| 1 | Name of Authority | ASSISTANT COMMISSIONER SHOLINGANALLUR, SOUTH III, CHENNAI SOUTH, TAMILNADU |
| 2 | Nature and details of the action(s) taken, initiated or order(s) passed | Order passed under section 73 of CGST Act, 2017 r/w TNGST Act, 2017 confirming penalty of Rs.34,01,405/- alongwith demand of tax and penalty, as applicable. |
| 3 | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | 30th April 2024; |
| 4 | Details of the violation(s)/ contravention(s) committed or alleged to be committed | Alleged excess claim of Input Tax Credit. |
| 5 | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | The maximum financial impact is to the extent of tax demand, interest and penalty levied. The Company does not agree with the Order and will take appropriate legal action(s). |



Annexure-G

| Sr. No | Particular | Information/Remark |
|--------|--|---|
| 1 | Name of Authority | ASSISTANT COMMISSIONER SHOLINGANALLUR, SOUTH III, CHENNAI SOUTH, TAMILNADU |
| 2 | Nature and details of the action(s) taken, initiated or order(s) passed | Order passed under section 73 of CGST Act, 2017 r/w TNGST Act, 2017 confirming penalty of Rs.4,64,41,722/- alongwith demand of tax and penalty, as applicable. |
| 3 | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | 30th April 2024; |
| 4 | Details of the violation(s)/ contravention(s) committed or alleged to be committed | Alleged excess claim of Input Tax Credit. |
| 5 | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | The maximum financial impact is to the extent of tax demand, interest and penalty levied. The Company does not agree with the Order and will take appropriate legal action(s). |



Annexure-H

| Sr. No | Particular | Information/Remark |
|--------|--|---|
| 1 | Name of Authority | Additional Commissioner CGST & CEX, Kochi Commissionerate |
| 2 | Nature and details of the action(s) taken, initiated or order(s) passed | Order passed u/s 73 of Central Goods and Services Tax Act, 2017 r/w KSGST Act 2017, confirming penalty of Rs 20,88,98,173/- along with demand of tax and Interest as applicable. |
| 3 | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | 30 April 2024 |
| 4 | Details of the violation(s)/ contravention(s) committed or alleged to be committed | Alleged short payment of tax and incorrect availment of Input tax credit |
| 5 | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | The maximum financial impact is to the extent of tax demand, interest and penalty levied. The Company does not agree with the Order and will take appropriate legal action(s). |



Annexure-I

| Sr. No | Particular | Information/Re mark |
|---------------|--|---|
| 1 | Name of Authority | Assistant Commissioner of State Tax Jurisdiction: Bhubaneswar III Circle: Bhubaneswar, Odisha |
| 2 | Nature and details of the action(s) taken, initiated or order(s) passed | Order passed u/s 73 of Central Goods and Services Tax Act, 2017 r/w OGST Act 2017, confirming penalty of Rs 99,777/- along with demand of tax and Interest as applicable. |
| 3 | Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority | 30 April 2024 |
| 4 | Details of the violation(s)/ contravention(s) committed or alleged to be committed | Alleged short payment of tax and incorrect availment of Input tax credit |
| 5 | Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible | The maximum financial impact is to the extent of tax demand, interest and penalty levied. The Company does not agree with the Order and will take appropriate legal action(s). |

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