



30 April 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 - G**’.

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	Assistant Commissioner of Revenue, Office of the Special Commissioner, Large Taxpayer Unit, Kolkata
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 WBGST Act, 2017 confirming penalty of INR 47,97,367.00 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	29 April 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Tax short paid on reverse charge mechanism, excess availment of Input Tax credit and other miscellaneous issues.
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 B

S. No.	Particulars	Information / Remarks
1	Name of Authority	State Taxes Officer, Jurisdiction: Circle E-Jammu, Jammu and Kashmir
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. 1,50,823.00 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	29 <sup>th</sup> 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-C

Sr. No	Particular	Information/Remark
1	Name of Authority	Smt. E. DEEPA REDDY JOINT COMMISSIONER (ST), PUNJAGUTTA DIVISION, HYDERABAD
2	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed u/s Sec 73 of APGST/CGST/IGST Act,2017 confirming penalty of Rs. 14,03,708/- as applicable.
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	29th April 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Allegation of Excess ITC claimed, under declaration of ineligible ITC & ITC claimed from cancelled dealers/non-taxpayers 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	Assistant Commissioner of State Tax PUNE CANTT_602, PUNE_SOUTH Pune, Maharashtra
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. 3,69,33,286/- 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	Issued and downloaded on 30 <sup>th</sup> 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 legal action(s).



### Annexure-E

Sr. No	Particular	Information/Remark
1	Name of Authority	Joint Commissioner, CGST & Central Excise, Patna – I, C.R. Building, 3 <sup>rd</sup> Floor, Veerchand Patel Road, Patna.
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 3,72,68,400/- 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	<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 legal action(s)</p>



### Annexure-F

Sr. No	Particular	Information/Remark
1	Name of Authority	Joint Commissioner, CGST & Central Excise, Patna – I, C.R. Building, 3 <sup>rd</sup> Floor, Veerchand Patel Road, Patna.
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 demand of tax along with penalty Rs. 3,91,36,626 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 <sup>th</sup> April 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Allegation of availment of ineligible input tax credit and short payment of tax for FY 2018-19.
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 legal action(s).</p>



### Annexure-G

Sr. No	Particular	Information/Remark
1	Name of Authority	Joint Commissioner State Tax, Raipur Division 01, Civil Lines, Raipur (CG)
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. 58,79,840/- 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	29 <sup>th</sup> Apr-2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Allegation of excess claim of ITC 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.

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