



2 September 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 Sir,

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, 2015, we submit the details of Orders received by the Company under the Central/ State Goods and Services Tax Act, 2017. The Company does not agree with the Orders 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 to Annexure I**”.

Kindly take the same on record.

Thanking you,

Yours truly,
For **Vodafone Idea Limited**

Pankaj Kapdeo
Company Secretary

Encl: As above



ANNEXURE-A

Sr. No	Particular	Information/Remark
1	Name of Authority	Commercial Tax Officer, Ward No.7 Chandigarh
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. 4,211.00 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	1 September 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Allegation of excess availment of ITC for FY 2019-20
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 rectification/ reversal of the same.</p>

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ANNEXURE-B

Sr. No	Particular	Information/Remark
1	Name of Authority	Deputy Commissioner Regional GST Audit and Enforcement Office Andhra 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. 1,57,16,151 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	1 September 2024
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Allegation of excess availment of ITC for FY 2019-20
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 rectification/ reversal of the same.</p>

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ANNEXURE-C

Sr. No	Particular	Information/Remark
1	Name of Authority	Assistant Commissioner, Sholinganallur, Jurisdiction: South-III, Chennai South, Tamil Nadu
2	Nature and details of the action(s) taken, initiated or order(s) passed	Order passed under Section 73 of Central Goods and Services Tax Act, 2017 r/w Tamil Nadu Goods and Services Tax Act, 2017 confirming penalty of Rs. 10,99,842/- along with the 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	1 September 2024
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Allegation of short payment of tax & Excess claim of ITC in FY 2019-20.
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) against the same.

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ANNEXURE-D

Sr. No	Particular	Information/Remark
1	Name of Authority	Joint Commissioner of State Tax Jurisdiction: Bhubaneswar III Circle: Bhubaneswar, State/UT: 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 Odisha Goods and Services Tax Act, 2017 confirming penalty of Rs 9,51,670/- 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	1 September 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Alleged excess claim of ITC
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 filing appeal against the same.

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ANNEXURE-E

Sr. No	Particular	Information/Remark
1	Name of Authority	Assistant Commissioner Jurisdiction: Large Taxpayer Unit: Corporate Division: West Bengal, State/UT: West Bengal
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 33,44,72,827/- 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	1 September 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Alleged Tax short paid on outward supply, Excess ITC availed
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 filing appeal against the same.

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ANNEXURE-F

Sr. No	Particular	Information/Remark
1	Name of Authority	Joint Commissioner CGST & C. Excise, Patna-1
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. 10,94,54,584/- 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	1 September 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Allegation of availment of excess input tax credit and short payment of tax for FY 2019-20.
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).</p>

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ANNEXURE- G

Sr. No	Particular	Information/Remark
1	Name of Authority	Joint Commissioner Central Goods & Service Tax 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. 26,89,94,489.00 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	1 September 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Allegation of excess availment of ITC and short tax paid for FY 2019-20
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 rectification/ reversal of the same.</p>

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Annexure-H

Sr. No	Particular	Information/Remark
1	Name of Authority	Assistant Commissioner State Taxes and Excise Sanjauli, South Zone, Shimla, Himachal 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. 50,000.00 along with NIL demand and NIL Interest
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	1 September 2024
4	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Allegation of short tax paid for FY 2019-20
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 rectification/ reversal of the same.</p>

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ANNEXURE-I

Sr. No	Particular	Information/Remark
1	Name of Authority	Assistant Commissioner State Taxes and Excise Sanjauli, South Zone, Shimla, Himachal 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. 36,000.00 with NIL demand and NIL Interest
3	Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	2 September 2024
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	Allegation of excess availment of ITC for FY 2019-20
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 rectification/ reversal of the same.</p>

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