



Ref: STEX/SECT/2026
March 27, 2026

BSE Limited P. J. Towers Dalal Street, Fort Mumbai – 400 001 BSE Scrip Code: 500480	National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot No. C/1, G Block, Bandra – Kurla Complex Bandra (East), Mumbai – 400051 NSE Symbol: CUMMINSIND
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Subject: Order levying penalty by Additional Commissioner CGST, Pune

Ref: Disclosure under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Dear Sir/ Madam,

We wish to inform that, the Company has received two orders from Additional Commissioner CGST, Pune-II Commissionerate as below:

- a. Levying tax demand of Rs. 43,79,73,947 and penalty of Rs. 43,79,73,947 under Section 74 of Central Goods and Services Tax Act read with Section 20 of Integrated Goods and Services Tax 2017 along-with other applicable rules thereunder, for financial years 2019-20, 2020-21 and 2021-22, for allegedly reducing the output GST tax liability against Credit notes issued to Customers without ensuring corresponding reversal of Input Tax Credit.

Further, the Company will be filing an appeal in this regard with appropriate Authority.

- b. Levying tax demand of Rs. 18,51,57,200 and penalty of Rs. 18,51,57,200 under Section 50 and 74 of Central Goods and Services Tax Act read with Section 20 of Integrated Goods and Services Tax 2017 along-with other applicable rules thereunder, for financial years 2019-20, 2020-21 and 2021-22, for alleged wrong classification of the goods sold and short payment made for GST in this regard, leading to a demand for differential tax for the disputed period.

Further, the Company will be filing an appeal in this regard with appropriate Authority.

Cummins India Limited
Registered Office
Cummins India Office Campus
Tower A, 5th Floor, Survey No. 21, Balewadi
Pune 411 045 Maharashtra, India
Phone +91 20 67067000 Fax +91 20 67067015
cumminsindia.com
cil.investors@cummins.com

CIN : L29112PN1962PLC012276



Requisite details as required under Regulation 30 of Listing Regulations read with Clause 20 of Para A of Part A of Schedule III of Listing Regulations and with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are provided in **Annexure A**.

This intimation is also being uploaded on the website of the Company at www.cumminsindia.com.

We request you to take this intimation on your record.

Thanking you.

Yours truly,
For Cummins India Limited

Vinaya A. Joshi
Company Secretary & Compliance Officer
Membership No.: A25096
Encl.: As above



Annexure A

Details pursuant to Regulation 30 of Listing Regulations read with Clause 20 of Para A of Part A of Schedule III of Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, are as under:

Sr. No.	Particulars	Information of such event(s)	
1	Name of the authority	Additional Commissioner CGST, Pune-II Commissionerate	Additional Commissioner CGST, Pune-II Commissionerate
2	Nature and details of the action(s) taken or order(s) passed	<p>The Company has received order levying tax demand of Rs. 43,79,73,947 and penalty of Rs. 43,79,73,947 under Section 74 of Central Goods and Services Tax Act read with Section 20 of Integrated Goods and Services Tax 2017 along-with other applicable rules thereunder, for financial years 2019-20, 2020-21 and 2021-22, for allegedly reducing the output GST tax liability against Credit notes issued to Customers without ensuring corresponding reversal of Input Tax Credit.</p> <p>Further, the Company will be filing an appeal in this regard with appropriate Authority.</p>	<p>The Company has received an Order levying tax demand of Rs. 18,51,57,200 and penalty of Rs. 18,51,57,200 under Section 50 and 74 of Central Goods and Services Tax Act read with Section 20 of Integrated Goods and Services Tax 2017 along-with other applicable rules thereunder, for financial years 2019-20, 2020-21 and 2021-22, for alleged wrong classification of the goods sold and short payment made for GST in this regard, leading to a demand for differential tax for the disputed period.</p> <p>Further, the Company will be filing an appeal in this regard with appropriate Authority.</p>
3	Date of receipt of direction or order, including any ad-interim orders, or any other communication from the authority	Order received on March 26, 2026 (The order is dated March 25, 2026)	Order received on March 26, 2026 (The order is dated March 25, 2026)

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Sr. No.	Particulars	Information of such event(s)	
4	Details of the violation(s) / contravention(s) committed or alleged to be committed	For allegedly reducing the output GST tax liability against Credit notes issued to Customers without ensuring corresponding reversal of Input Tax Credit under Section 74 of Central Goods and Services Tax Act read with Section 20 of Integrated Goods and Services Tax 2017 along-with other applicable rules thereunder.	For alleged wrong classification of the goods sold and short payment made for GST in this regard, leading to a demand for differential tax for the disputed period under Section 50 and 74 of Central Goods and Services Tax Act read with Section 20 of Integrated Goods and Services Tax 2017 along-with other applicable rules thereunder.
5	Impact of financial, operation or other activities of the Listed entity, quantifiable in monetary terms to the extent possible	The penalty levied neither have any material impact on the financials of the Company nor have any impact on operational or other activity of the Company.	The penalty levied neither have any material impact on the financials of the Company nor have any impact on operational or other activity of the Company.
6	Reason for delay in intimation of receipt of Order	Not applicable	Not applicable

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