



Ref: STEX/SECT/2026

March 31, 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
--	--

Subject: Rectification orders received by the Company

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 rectification orders from Dy. Commissioner of Income Tax, Pune under Section 155(18) of the Income-tax Act, 1961 with demand of INR 32.98 Crores for financial year 2018-19 and INR 12.84 Crores for financial year 2016-17 respectively.

As per the Company's evaluation, the demands have been raised due to certain errors apparent on the face of the record. The Company is in the process of pursuing appropriate remedial actions with the relevant authorities to resolve the aforesaid issues, pursuant to which the demands are expected to be quashed.

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**.

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



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/I/3762/2026 dated January 30, 2026, are as under:

Sr. No.	Particulars	Information of such event(s)	
1	Name of the authority	Dy. Commissioner of Income Tax, Pune	Dy. Commissioner of Income Tax, Pune
2	Nature and details of the action(s) taken or order(s) passed	Rectification order has been received under Section 155(18) of the Income-tax Act, 1961 pursuant to Form 69 filed for withdrawal of claim of Secondary and Higher Education Cess for FY 2018-19. A demand of INR 32.98 Crores have been raised due to certain errors apparent on the face of the record. The Company is in the process of pursuing appropriate remedial actions with the relevant authorities to resolve the aforesaid issue, pursuant to which the demand is expected to be quashed.	Rectification order has been received under Section 155 (18) of the Income-tax Act, 1961 pursuant to Form 69 filed for withdrawal of claim of Secondary and Higher Education Cess for FY 2016-17. A demand of INR 12.84 Crores have been raised due to certain errors apparent on the face of the record. The Company is in the process of pursuing appropriate remedial actions with the relevant authorities to resolve the aforesaid issue, pursuant to which the demand is expected to be quashed.
3	Date of receipt of direction or order, including any ad-interim orders, or any other communication from the authority	Demand order received on 30 March, 2026	Demand order received on 27 March, 2026
4	Details of the violation(s) / contravention(s) committed or alleged to be committed	No violations have been identified in the order	No violations have been identified in the order

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



Sr. No.	Particulars	Information of such event(s)	
5	Impact of financial, operation or other activities of the Listed entity, quantifiable in monetary terms to the extent possible	The demand levied has neither any material impact on the financials of the Company nor has any impact on operational or other activity of the Company.	The demand levied has neither any material impact on the financials of the Company nor has any impact on operational or other activity of the Company.
6	Reason for delay in intimation of receipt of Order	Not applicable	The concerned team was analysing the impact of the order, hence the said delay.

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