



Ref: STEX/SECT/2025  
September 4, 2025

BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai 400 001  BSE Scrip Code: <b>500480</b>	National Stock Exchange of India Limited Exchange Plaza, 5 <sup>th</sup> Floor, Plot No. C/1, G Block, Bandra – Kurla Complex, Bandra (East), Mumbai 400 051  NSE Symbol: <b>CUMMINSIND</b>
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**Subject: Order imposing penalty by Government of Karnataka, Department of Commercial Taxes**

**Ref: Disclosure under Regulation 30 read with Clause 20 of Para A of Part A of 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 an Order from Government of Karnataka Department of Commercial Taxes, Ballari, levying penalty of Rs. 43,36,081/- under Section 68 (3) of Central Goods and Services Tax Act, 2017 / State Goods and Services Tax Act, 2017 read with applicable rules thereunder, for alleged missing details of supplier in E- Invoice for a particular consignment of the Company.

Further, the Company has paid the said penalty and will be filing an appeal in this regard with appropriate Authority for withdrawal of the said penalty.

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 SEBI Circular Nos. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are provided in Annexure A.

We request you to take this intimation on your record.

Thanking you,

Yours faithfully,  
For Cummins India Limited

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



### Annexure A

Details under Regulation 30 of Listing Regulations read with Clause 20 of Para A of Part A of Schedule III of Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/25 dated February 25, 2025 are as under:

<b>Sr. No.</b>	<b>Particulars</b>	<b>Information of such event(s)</b>
1	Name of the authority	Government of Karnataka Department of Commercial Taxes, Ballari
2	Nature and details of the action(s) taken or order(s) passed	<p>The Company has received an Order from Government of Karnataka Department of Commercial Taxes, Ballari, levying penalty of Rs. 43,36,081/- under Section 68 (3) of Central Goods and Services Tax Act, 2017 / State Goods and Services Tax Act, 2017 read with applicable rules thereunder, for alleged missing details of supplier in E- Invoice for a particular consignment of the Company.</p> <p>Further, the Company has paid the said penalty and will be filing an appeal in this regard with appropriate Authority for withdrawal of the said penalty.</p>
3	Date of receipt of direction or order, including any ad-interim orders, or any other communication from the authority	September 3, 2025
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	For alleged missing details of supplier in E- Invoice for a particular consignment of the Company under Section 68 (3) of Central Goods and Services Tax Act, 2017 / State Goods and Services Tax Act, 2017.
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.
6	Reason for delay in intimation of receipt of Order	Not applicable