



Date: January 11, 2024

To:

The Manager, Listing Department BSE Limited P.J. Towers, Dalal Street, Mumbai – 400001 Scrip Code: 543283	The Manager, Listing & Compliance Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra East, Mumbai – 400051 Scrip Symbol: BARBEQUE
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Dear Sirs,

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

We hereby inform you that the Company has received orders from the Office of the Deputy Commissioner of Commercial Taxes, Bangalore, Karnataka, and the Deputy Commissioner of State Tax (SGST), Gurugram (East), Haryana, levying penalties on the Company under section 73(9) of the Central Goods and Services Tax Act, 2017 and respective State Goods and Services Tax Acts, and Section 20 of the Integrated Goods and Service Tax Act, 2017.

The aforesaid orders were received by the Company in the month of December 2023 via system generated emails. However, it came to the knowledge of the Key Managerial Personnel, authorized for disclosure under Regulation 30 of SEBI (LODR) Regulations, yesterday i.e., on January 10, 2024. Hence, there is a delay in submitting the disclosure.

Further, the details as required under Clause 20 of Para A of Part A of Schedule III of the SEBI (LODR) Regulations are enclosed to this letter as **Annexure-A and Annexure-B**.

Kindly take the same on record.

Thanking you.

Yours faithfully,

For Barbeque-Nation Hospitality Limited

Nagamani C Y

Company Secretary & Compliance Officer

M. No: A27475

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BARBEQUE-NATION HOSPITALITY LIMITED

Registered & Corporate Office: “Saket Callipolis”, Unit No. 601 & 602, 6th Floor, Doddakannalli Village, Varthur Hobli, Sarjapur Road, Bengaluru-560035, Karnataka, India. **T:** +91 80 69134900,

E-mail: corporate@barbequenation.com, **CIN:** L55101KA2006PLC073031 **www.barbequenation.com**



Annexure – A

Details as required under Clause 20 of Para A of Part A of Schedule III of the SEBI (LODR) Regulations with respect to actions taken/orders passed by Regulatory Authority

Name of the authority	Office of the Deputy Commissioner of Commercial Taxes, Bangalore
Nature and details of the action(s) taken, initiated or order(s) passed	The Company is directed to pay tax and interest thereon along with penalty. The penalty amount is Rs.5,74,116/-.
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	December 1, 2023
Details of the violation(s)/contravention(s) committed or alleged to be committed;	Wrongful utilization of Input Tax Credit (ITC).
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	<p>There is no material impact on the financial, operation, or other activities of the Company.</p> <p>The Company does not agree with the order and will take appropriate action(s) such as rectification, reversal and appeal, as applicable.</p>



Annexure – B

Details as required under Clause 20 of Para A of Part A of Schedule III of the SEBI (LODR) Regulations with respect to actions taken/orders passed by Regulatory Authority

Name of the authority	Deputy Commissioner of State Tax (SGST), Gurugram (East), Haryana
Nature and details of the action(s) taken, initiated or order(s) passed	The Company is directed to reverse Input Tax Credit (ITC) along with interest, late fees and penalty. The penalty is Rs.75,03,213/-.
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	December 31, 2023
Details of the violation(s)/contravention(s) committed or alleged to be committed;	<ul style="list-style-type: none">➤ Alleged wrongful availment of Input Tax Credit;➤ Delay in filing the GST returns by the vendors;➤ Alleged delay in the vendors' payment;
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	There is no material impact on the financial, operation or other activities of the Company. The Company does not agree with the order and will take appropriate action(s) such as rectification, reversal and appeal, as applicable.