



Ref: STEX/SECT/2025
December 22, 2025

BSE Limited, Phiroze Jeejeebhoy 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 400 051 NSE Symbol: CUMMINSIND
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Subject: Order imposing penalty passed by the Assessment Unit, Income Tax Department

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 passed by the Assessment Unit, Income Tax Department, levying penalty of Rs. 1,19,10,452/- under Section 27(1)(c) of the Income Tax Act, 1961, without providing an opportunity of being heard.

Further, the Company will be filing an appeal in this regard with the Appellate authority.

Requisite details as required under Regulation 30 read with Clause 20 of Para A of Part A of Schedule III of Listing Regulations and SEBI Circular No. 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 as required under Regulation 30 read with Clause 20 of Para A of Part A of Schedule III of Listing Regulations and SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are as under:

Sr. No.	Particulars	Information of such event(s)
1	Name of the authority	Assessment Unit, Income Tax Department
2	Nature and details of the action(s) taken or order(s) passed	<p>The Company has received an order passed by the Assessment Unit, Income Tax Department, levying penalty of Rs. 1,19,10,452/- under Section 27(1)(c) of the Income Tax Act, 1961, without providing an opportunity of being heard.</p> <p>The Company will be filing an appeal in this regard with the Appellate 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 December 22, 2025 (The order is dated December 19, 2025)
4	Details of the violation(s)/contravention(s) committed or alleged to be committed	The penalty has been imposed solely on account of an underlying adjustment made during the assessment proceedings. This adjustment has been duly contested, and the related appeal is presently pending before the Hon'ble Income Tax Appellate Tribunal.
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