

**Annexure-7**

**Name of the corporate debtor** : Akshaya Imaging Systems P Ltd – In Liquidation;

**Date of commencement of liquidation** : 07/08/2021

**List of stakeholders as on** : 20/03/2021

(Amount in ₹)

Sl. No.	Name of stakeholder	Category of stakeholder (preference shareholders / equity shareholders / partners / others)	Identification No.	Details of claim received		Details of claim admitted					Amount of contingent claim	Amount of any mutual dues, that may be set off	Amount of claim rejected	Amount of claim under verification	Remarks, if any	
				Date of receipt	Amount claimed	Amount of claim admitted	Nature of claim	Amount covered by lien or attachment pending disposal	Whether lien / attachment removed? (Yes/No)	Amount covered by guarantee						% share in total amount of claims admitted
1	Janakiraman & Harikrishnan	Others – Debt in Liquidation - Owners of Disclaimed Land (Sec 53(1)(f))														As per Note Below

Note :

- a) As per Orders dated 23/04/2019, of Hon'ble NCLT Chennai Bench, the property of 7.5 cents has been declared as "Disclaimed" under Regulation 10(1)(a) and (c) of the IBBI (Liquidation process) Regulations 2016 and has been treated as part of the liquidation estate of the company. Thus, as per Regulation 10 (5) the owners of the land, being affected by the disclaimer, shall be deemed to be a creditor of the CD for the amount of compensation or damages payable in respect of such effect, and may be paid as a debt in liquidation under Sec 53 (1)(f).
- b) Vide letter dated 12/07/2019, the owner of the disclaimed land had requested liquidator to notify Rs 50 lacs as value of the subject property and Rs 25 lacs as damages payable. To this a reply letter (Dt 07/08/2019) was sent to them stating that
  - i) They will be deemed to be creditor of the CD as per the aforesaid orders and the debt is payable from the proceeds of the liquidation estate as per Sec 53(1)(f) and
  - ii) The Liquidator will require the amount of compensation or damage claim duly supported with proof and the basis of such claim amount, for him to process and admit the same and decide and advise the amount treated as debt in Liquidation.
- c) To the above no claim duly supported with proof and the basis of such claim has been received by the Liquidator. Hence, in the above statement, no amount is shown in the columns for claimed / admitted.
- d) The liquidation value of the subject property, as per IBC 2016, is Rs 3,97,500/- only and this asset has been sold for Rs 8.00 lacs and proceeds brought in to the liquidation account and distribution of amounts available done as per waterfall Mechanism under Sec 53 of IBC 2016.