

## Annexure-5

Name of the corporate debtor: KSS Petron Private Limited

Date of commencement of liquidation: 27.12.2019

List of stakeholders Version 2 as on: 14.07.2021

List of operational creditors (Government Dues)

(Amount in ₹)

Sl. No	Department	Government	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)						% share in total amount of claims admitted
1	Municipal Corporation of Greater Mumbai	State Government of Maharashtra	Not Available	04.01.2020	₹ 1,65,20,672.00	₹ 1,65,20,672.00	Octroi Dues	₹ -	NA	22%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
2	The Assistant commissioner of Commercial Taxes (Audit)- 5.5,Bengaluru	State Government of Karnataka	Not Available	17.01.2020	₹ 1,45,55,006.00	₹ 1,45,55,006.00	Tax Demand under KVAT ACT, 2003	₹ -	NA	19%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
3	The commercial Tax Officer (Audit)-5.3.DGSTO-5, Bangalore	State Government of Karnataka	Not Available	15.02.2020	₹ 28,65,372.00	₹ 28,65,372.00	Tax Demand under KVAT ACT, 2003	₹ -	NA	4%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
4	Joint Commissioner of CT & GST, CT & GST CIRCLE, BHUBANESHWAR- I,BHUBANESHWAR	State Government of Odisha	Not Available	17.08.2020	₹ 6,04,40,06,950.00	₹ -	Tax Demand under OVAT ACT, 2004	₹ -	NA	0%	₹ 6,04,40,06,950.00	₹ -	₹ -	₹ -	Wholly rejected. (This claim is disputed and contingent)
5	Assistant Commissioner, Central Tax Commissionerate, Gurugram	State Government of Haryana	Not Available	20.03.2020	₹ 1,42,35,407.00	₹ 1,42,35,407.00	Tax Demand under Service Tax Act,1994	₹ -	NA	19%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
6	State Tax Department, Government of Maharashtra	State Government of Maharashtra	Not Available	05.03.2020	₹ 2,71,42,325.00	₹ 2,71,42,325.00	Tax Demand under MVAT ACT, 2002	₹ -	NA	36%	₹ -	₹ -	₹ -	₹ -	Wholly Admitted
<b>Total</b>					₹ 6,11,93,25,732.00	₹ 7,53,18,782.00				100%	₹ 6,04,40,06,950.00	₹ -	₹ -	₹ -	

## Notes :

1. The liquidator has made the best estimate of the amount of the claim based on the information available with him and on the basis of proofs of claims submitted and accepted by him.

2. The liquidator reserve his right to modify an entry in the list of stakeholders, when he comes across additional information warranting such modification, and shall modify the entry in the manner directed by the Adjudicating Authority.

## Appendix 5A

List of Claimants who have filed their claims after the last date of receipt of claim  
(Liquidation commencement date 27.12.2019)

This list of claimants is provided only for the purpose of information, without prejudice to the rights of liquidator to verify the below mentioned claims as per the Insolvency and Bankruptcy Code 2016 and Regulations made thereunder and in the manner as directed by the Adjudicating Authority.

Sl. No	Department	Government	Identification No.	Details of claim received	Details of claim admitted										
														(Amount in ₹)	

				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)	% share in total amount of claims 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
1	Regional Provident Fund Commissioner-II	Central Government	Not Available		₹ 33,86,69,378.00	₹ -							₹ 33,86,69,378.00		Refer Remark 1 and 2
2	District Transport Office, DUDU	State Government	Not Available	28.04.2021	₹ 19,99,572.00								₹ 19,99,572.00		Refer Remark 1 and 3
	<b>Total</b>														

**Notes:**

1. Liquidator did not receive the claim documents from this claimant till the last date for receipt of claims (being 26.01.2020), hence this claimant is not considered for the purpose of verification/entering into the list of stakeholders. A communication has been sent to this claimant informing him/it about the late receipts of his/its claim. Also this claim is not filed properly in the format prescribed under the IBBI (Liquidation) Regulations 2016.

2.

(a) A Recovery Notice dated 25.06.2020 was issued by the Provident Fund Department against the Corporate Debtor demanding an amount to the tune of Rs. 34,13,51,098/-. For quashing the said Recovery Notice dated 25.06.2020, an application bearing I.A. No. 1085/MB/2020 in CP (I.B.) No. 1374/MB/2017 was filed by the Liquidator before the Hon'ble National Company Law Tribunal, Mumbai Bench and the same is sub-judice as on date.

b) Following orders were passed by the Provident Fund Department:

(i) Order dated 04.03.2020 under Section 14-B of the EPF & MP Act 1952 passed by the Provident Fund Department demanding payment of an amount of Rs. 2,14,51,028/-

(ii) Order dated 04.03.2020 under section 7Q of the EPF & MP Act, 1952 passed by the Provident Fund Department against the Corporate Debtor directing it to make payment of interest amounting to Rs. 1,48,15,127/-

(iii) Order dated 06.03.2020 under Section 7A of the EPF & MP Act, 1952 passed by the Provident Fund Department demanding a payment of Rs. 34,13,50,998/- (Rupees Thirty-Four Crores Thirteen Lakhs Fifty Thousand Nine Hundred and Ninety-Eight Only)

c) For quashing the said determination orders dated 04.03.2020, 04.03.2020, and 06.03.2020, an application bearing I.A. No.1696/MB/2020 in CP (I.B.) No. 1374/MB/2017 was filed by the Liquidator before the Hon'ble National Company Law Tribunal, Mumbai Bench, and the same is also sub-judice as on date.

3. The claim was received on 05.03.2021 with alleged demands outstanding through variour Challans along with MTQ forms issued by the department. The Liquidator vide letter dated 15.03.2021 communicated the claimant about the manner in which claim is required to be filed in accordance with provision of Insolvency and Bankruptcy Code, 2016.