

Annexure 5

Name of the corporate debtor: GUJARAT NRE COKE LIMITED
 Date of commencement of liquidation: 11th January 2018
 List of stakeholders as on: 24th August 2021

List of operational creditors (Government Dues)

Sl. No.	Details of Claimant			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		
	Department	Government	Identification No.	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	Deputy Commissioner of Income Tax, Circle - 8(1), Kolkata	CENTRAL GOVERNMENT	N.A.		15,90,517	-	Tax Demand for AY 2002-03 u/s 143(1) of Income Tax Act, 1961	NIL	N.A.	0.00%	-	-	15,90,517	-	Tax Demand of Rs. 15,90,517/- is not admitted since as per the records of the Corporate Debtor, the amount has already been paid.		
					62,92,753	-	Tax Demand for AY 2007-08 u/s 147 / 143(3) & 156 of Income Tax Act, 1961	NIL	N.A.	0.00%	-	-	62,92,753	-	Tax Demand of Rs. 62,92,753/- is not admitted since as per the records of the Corporate Debtor, the amount has already been paid.		
					2,66,712	-	Tax Demand for AY 2007-08 u/s 115WE(3) of Income Tax Act, 1961	NIL	N.A.	0.00%	-	-	2,66,712	-	Tax Demand of Rs. 2,66,712/- is not admitted since as per the records of the Corporate Debtor, the amount has already been paid.		
					3,40,617	3,40,617	Tax Demand for AY 2011-12 u/s 143(3) of Income Tax Act, 1961	NIL	N.A.	0.59%	-	-	-	-	-	-	
					74,43,77,590	-	Tax Demand for AY 2012-13 u/s 144C(3)/143(3) and 156 of Income Tax Act, 1961	NIL	N.A.	0.00%	74,43,77,590	-	74,43,77,590	-	74,43,77,590	-	Tax Demand of Rs. 74,43,77,590/- is not admitted as the Corporate Debtor had preferred an Appeal against such Order, which is pending before the Appellate Authority. As the claim is contingent, the same has not been admitted. Subsequently, an appeal was preferred by the Income Tax Dept. before NCLT challenging the liquidator's assessment of their claim before the Hon'ble NCLT, Kolkata Bench and the said court vide its order dated 19.8.2019 has directed the liquidator to consider the claim upon disposal of the appeal filed by the company before the Appellate Authority and as per the order of that appeal and subject to all rules.
	81,55,90,551	2,91,00,000	Tax Demand for AY 2013-14 u/s 144C(3)/143(3) and 156 of Income Tax Act, 1961	NIL	N.A.	50.76%	78,64,90,551	-	78,64,90,551	-	78,64,90,551	-	In AY 2013-14, the tax outstanding of Corporate Debtor was Rs. 5.91 crores as on the date of filing IT return. Thereafter, the Corporate Debtor paid Rs. 3 crores. Subsequently, the IT department passed an assessment order for Rs. 79.96 crores alongwith interest of Rs. 1.59 crores. Appeal has been filed against such order. The claim is contingent and an amount of Rs. 2.91 crore is admitted.				
2	The Commissioner of Central Tax represented by The Deputy Commissioner of Central Tax, Dharwad Division	CENTRAL GOVERNMENT	N.A.		9,09,288	-	OIA NO. 28/2017-18	NIL	N.A.	0.00%	-	-	9,09,288	-	Pursuant to the order no. Bel-EXCUS-000-DHAR-ASC-RAG-113-15-16 dated 25-2-2016 of the Commissioner of Central Tax represented by The Deputy Commissioner of Central Tax, Dharwad Division, the cenvat credit was reversed along with payment of necessary penalties. Hence the claim is not admitted.		
					6,03,853	6,03,853	OIA NO. 60/2017-18	NIL	N.A.	1.05%	-	-	-	-			
					60,19,272	60,19,272	CESTAT Order No. 22411/2017	NIL	N.A.	10.50%	-	-	-	-	-	The company has earlier filed a writ petition no. 1689(W) of 2015. Claim may be reconsidered subject to the outcome of the proceedings under writ petition.	
					9,20,128	9,20,128	OIA NO. 3/2017	NIL	N.A.	1.60%	-	-	-	-	-		
	75,89,162	75,89,162	OIO No. RAG 121/16-17	NIL	N.A.	13.24%	-	-	-	-	-	-					

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3	State Tax Department - Gujarat (Formerly known as Commercial Tax Department - Gujarat) represented by the Assistant Commissioner of State Tax, U-101, Jamkhambhalia	STATE GOVERNMENT	N.A.		1,27,59,871	1,27,59,871	Assessment Done of FY 2013-14 for not compliance of the Gujarat Value Added Tax 2003	NIL	N.A.	22.26%	-	-	-	-	
TOTAL					1,59,72,60,314	5,73,32,903		-		100.00%	1,53,08,68,141	-	1,53,99,27,411	-	

Note: The date of receipt of claim is not readily available with us as the same is lying in our office to which we don't have access at the moment due to imposition of lockdown. The same will be provided in due course.