

**Annexure – 7**

**Name of the corporate debtor: M/s Heavy Metal & Tubes Limited; Date of commencement of CIRP: 01/01/2021; List of creditors as on: 23/11/2021  
List of operational creditors (Government dues)**

(Amount in ₹)

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 not admitted	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 security interest	Amount covered by guarantee	Whether related party?	% of voting share in CoC, if applicable					
1	Deputy Commissioner Of Customs- Maharashtra	Central Govt.		27/01/2021	34904591	--	Operational	--	--	No	--	--	--	34904591	--	--
2	Asstt. Assessor & Collector (OCTROI)- Mumbai	State Govt.		27/01/2021	303815	--	Operational	--	--	No	--	--	--	303815	--	--
3	Assistant Commissioner Central GST & Central Excise- Mehsana Division	Central Govt.		27/01/2021	2879819	2879819	Operational	--	--	No	--	--	--	--	--	--
4	Assistant Commissioner of State Tax- Gandhinagar *	State Govt.		22/02/2021	28074024	1072267	Operational	--	--	No	--	27001757	--	--	--	--

\*Note: Against the claim of Rs. 2,52,56,518/- corporate debtor has filed appeal before commissioner of appeal before the CIRP date i.e 01-01-2021. Since, amount is disputed we have taken claim of notional value of INR.1.