



Indian-Non Judicial Stamp
Haryana Government



Date : 08/10/2021

Certificate No.

T0H2021J84

GRN No.

83006501



Stamp Duty Paid : ₹ 101

(Rs. Only)

₹ 0

Penalty :

(Rs. Zero Only)

Deponent

Name : Sangeeta Dabas Etosonipat

H.No/Floor : X

City/Village : Sonipat

Phone : 88*****00

Sector/Ward : X

District : Sonipat

Landmark : X

State : Haryana



Purpose : Affidavit to be submitted at Sonipat

The authenticity of this document can be verified by scanning this QR Code Through smart phone or on the website <https://egrashry.nic.in>

(SCHEDULE)

AFFIDAVIT

I, Sangeeta Dabas, currently posted as Excise & Taxation Officer-cum-Assessing Authority, Sonapat O/o Deputy Excise & Taxation Commissioner (ST), Sonapat, Excise & Taxation Department, Haryana do solemnly affirm and state as follows:

1. M/s Jai Sai Ram Steel Private Limited, the corporate debtor was, at the fast track commencement date, being the 05.08.2021, justly and truly indebted to me in the sum of Rs.47,11,000/-.
2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:
 - a). Order of Assessment Year 2014-15
 - b). Order of Assessment Year 2015-16
 - c). Order of Assessment Year 2016-17
3. The said documents are true, valid and genuine to the best of my knowledge, information and belief.
4. In respect of the said sum or any part thereof, I have not nor has any person, by my order, to my knowledge or belief, for my use, had or received any manner of satisfaction or security whatsoever, save and except the following: -----N.A-----

Solemnly, affirmed at Sonapat on 08.10.2021

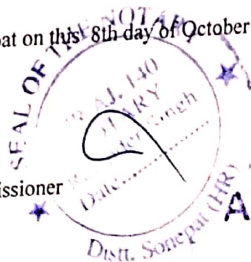
Sangeeta
Deponent's Signature
Excise & Taxation Officer
SONEPAT

VERIFICATION

I, the Deponent herein, above, do hereby verify and affirm that the contents of paragraph 1 to 4 of this affidavit are true and correct to my knowledge and belief and no material facts have been concealed therefrom.

Verified at Sonapat on this 8th day of October 2021

Before me,
Notary/ Oath Commissioner



ATTESTED

Sangeeta
Deponent's Signature
Excise & Taxation Officer
SONEPAT

NOTARY
Distt. Sonapat
12/10/2021



Excise & Taxation Department, Haryana

Sangeeta Dabas, Excise & Taxation Officer-cum-Assessing Authority Office of Deputy Excise & Taxation Commissioner (ST), Sonapat Excise & Taxation Department, Government of Haryana

To

Sunil Parkash Sharma
Interim Resolution Professional
Lower Ground Floor, J-12, Jangpura Ext.
New Delhi
Phone No. 011-41716695
irpsunil.jaisairam@gmail.com

No. /TI (Ward-4), Dated
Subject NCLT case of M/s Jai Sai Ram Steel Private Limited. Vill Ahmedpur , Delhi Road,
Behind Deewan Farm, Sonapat. TIN-06443016801

Memo

As per public announcement treated 5.8.2021, an arrear of Rs. 47,11,000/- are outstanding against M/s Jai Sai Ram Steel Private Limited, Sonapat, Vill Ahmedpur , Delhi Road, Behind Deewan Farm, Sonapat. TIN-06443016801. The following documents are enclosed herewith for loading the claim of this department:-

1. Performa form B
2. Affidavit
3. Copy of Assessment order 2014-15
4. Copy of Assessment order 2015-16
5. Copy of Assessment order 2016-17

You are therefore, requested to please lodge the claim of department against the company.

Sangeeta Dabas

(Sangeeta Dabas)

Excise & Taxation Officer-cum
Assessing Authority, Sonapat

(SCHEDULE)

FORM B

PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES
(Under Regulation 7 of the Insolvency and Bankruptcy Board of India (Fast Track Insolvency Resolution Process for Corporate Persons) Regulations, 2017)

[Date]

To

The Interim Resolution Professional / Resolution Professional

Sunil Parkash Sharma

Resolution Professional- M/s Jai Sai Ram Steel Private Limited

IBBI Regn No. IBBI/IPA-002/IP-N00551/2017-18/11726

Regd e-mail:adv.sunilprakash@gmail.com

Regd Address:- Lower Ground Floor, E-25, Lajpat Nagar-3, New Delhi-24

Communication Address:

Lower Ground Floor, J-12, Jangpura Extension, New Delhi-14, Phone No. 011-41716695
irpsunil.jaisairam@gmail.com

From

Assessing Authority, Ward-4, Sonapat,

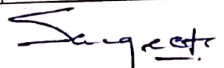
HUDA Complex, Near Mapsko City, Sector-27, Bahalgarh Road, Sonapat.

Subject: Submission of proof of claim.

Madam/Sir,

I, Excise & Taxation Officer-cum-Assessing Authority, Sonapat, Excise & Taxation Department, Government of Haryana hereby submit this proof of claim in respect of the fast track process in the case of M/s Jai Sai Ram Steel Private Limited. The details for the same are set out below:

PARTICULARS		
1.	NAME OF OPERATIONAL CREDITOR	Assessing Authority, Sonapat (Excise & Taxation Department, Govt. of Haryana)
2.	IDENTIFICATION NUMBER OF OPERATIONAL CREDITOR (IF AN INCORPORATED BODY PROVIDE IDENTIFICATION NUMBER AND PROOF OF INCORPORATION. IF A PARTNERSHIP OR INDIVIDUAL PROVIDE IDENTIFICATION RECORDS* OF ALL THE PARTNERS OR THE INDIVIDUAL)	----N.A-----
3.	ADDRESS AND EMAIL ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	O/o Dy. Excise & Taxation Commissioner (ST), HUDA Building, Sector-27, Near Mapsko City, Bahalgarh Road, Sonapat, E-mail ID- detcstson@gmail.com and detcst-snp.etc@hry.gov.in
4.	TOTAL AMOUNT OF CLAIM (INCLUDING ANY INTEREST AS AT THE FAST TRACK COMMENCEMENT DATE)	A. Year 2014-15 Rs. 897485/- Interest Rs. 897485/- A. Year 2015-16 Rs. 1025569/- Interest Rs. 1025569/- A.. Year 2016-17 Rs. 684072/- Interest <u>Rs. 180820/-</u> Total Tax+Intt Rs. 4711000/- Total claim under HVAT/CST tax of Rs. 2607126/- and Intt. Rs. 2103874/- Total 4711000/-

5.	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED.	Copy of Assessment Orders Attached.
6.	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OR ORDER OF SUIT OR ARBITRATION PROCEEDINGS	
PARTICULARS		
7.	DETAILS OF HOW AND WHEN DEBT INCURRED	Demand raised by the Assessment Order 2014-15 Disposal No. 1038 order dated 22.03.2018, Assessment order 2015-16 Disposal No.1392 dated 28.03.2019 and Assessment order 2016-17 Disposal No.1500 dated 28.01.2020
8.	DETAILS OF ANY MUTUAL CREDIT, MUTUAL DEBTS, OR OTHER MUTUAL DEALINGS BETWEEN THE CORPORATE DEBTOR AND THE CREDITOR WHICH MAY BE SET-OFF AGAINST THE CLAIM	-----N.A-----
9.	DETAILS OF ANY RETENTION OF TITLE ARRANGEMENTS IN RESPECT OF GOODS OR PROPERTIES TO WHICH THE CLAIM REFERS	-----N.A-----
10.	DETAILS OF THE BANK ACCOUNT TO WHICH THE AMOUNT OF THE CLAIM OR ANY PART THEREOF CAN BE TRANSFERRED PURSUANT TO A RESOLUTION PLAN	0040-51-102-99-51 VAT 0040-51-101-99-51 CST E-Treasury Govt. of Haryana through e-grass
11.	LIST OF DOCUMENTS ATTACHED TO THIS PROOF OF CLAIM IN ORDER TO PROVE THE EXISTENCE AND NON-PAYMENT OF CLAIM DUE TO THE OPERATIONAL CREDITOR	Order of Assessment Year 2014-15, Order of Assessment Year 2015-16 Order of assessment year 2016-17
 Stamp & Signature		
Name in BLOCK LETTERS :- SANGEETA DABAS, ASSESSING AUTHORITY, SONIPAT		
Position with or in relation to creditor		
Address of person signing :- O/o Dy. Excise & Taxation Commissioner (ST), HUDA Complex, Near Mapsko City, Sector-27, Sonapat		

*PAN number, passport, AADHAAR Card or the identity card issued by the Election Commission of India

VAT N-4
(See rule 39)
NOTICE OF DEMAND

Office of Taxing Authority,
District Sonapat

To

M/s Jai Sai Ram Steel Pvt. Ltd, Village Ahmedpur Road, Sonapat
TIN-06443016801 A. Year 2015-16

You are hereby informed that you are liable to pay a sum of Rupees **78936/-** under Haryana Value Added Tax Act, 2003 as Tax (**as per order/-**), penalty (**as per order**), interest (as per order/-) and Rupees 1025568/- under CST Act, 1956 as Tax (**NIL/-**), penalty (**NIL**), interest (NIL) vide order dated 29.03.2019 and copy of the order is enclosed.

2. You are hereby directed to pay the sum of **Rs. 1104504/-** (in figures) **Rupees Eleven lac four thousand five hundred four only**, in the Treasury/State Bank of India or its subsidiary or other authorized bank at Sonapat within 30 days of the receipt of this notice and furnish the proof of payment to the undersigned within ten days from the date of payment.
3. A Challan form VAT C-1 is enclosed for the purpose.

Date: 29.03.2019

Signature of:
Taxing Authority, Sonapat


7

**EXCISE & TAXATION DEPARTMENT
BEFORE ASEEM SIWACH, EXCISE & TAXATION OFFICER-CUM-ASSESSING
AUTHORITY, SONIPAT**

Name and address of the firm : M/s Jai Sai Ram Steel Pvt. Ltd., Village Ahmadpur,
Sonipat
TIN : 06443016801/ CST-16801
Status : Pvt. Ltd. Concern
Nature of Business. : Manufacturer of Ferrous & Non Ferrous (Iron &
Steel)
Accounting Period : F.Year
Accounts produced. : Cash Book, Ledger, Sales/ Purchase, Vouchers etc,
Year of assessment : 2015-16
Disposal No. & Date : 1392/29.03.2019

ASSESSMENT ORDER UNDER THE HARYANA VALUE ADDED TAX ACT, 2003:

This order of assessment arises under section 15(3) of the Haryana Value Added Tax Act, 2003 (hereinafter called the Act) as a result thereof proceeding were initiated against the dealer under sub-section (2) of Section 15 of the Act for the period mentioned above.

A perusal of assessment file has revealed that the dealer has filed all the quarterly returns in form VAT R-1 duly signed by authorized signatory of the firm which is placed on the file. Summary of the returns is placed on file.

The returns filed for the year 2015-16 have been selected for scrutiny under sub-section (2) of section 15 of the Act ibid. Therefore, a statutory notice inform VAT N-2 was issued and served upon the dealer which is placed on the file. In response to this notice and subsequent proceeding initiated, Sh. Bali Ram, Advocate on behalf of the firm is finally present today along with complete account books/ relevant record of this case.

The dealer is a Manufacturer of Ferrous & Non Ferrous (Iron & Steel) and the business premises of the said firm is situated at Village Ahmadpur, Delhi Road, Sonapat. The dealer has filed the annual return R-2 and submit copy of Balance Sheet with annual return.

The dealer has claimed input tax credit amounting to Rs.2781602/- on the purchases made from VAT dealers. There was mismatch in purchase/sale and details is as follows:-

A mismatch was found in the input of the dealer involving tax amount of Rs.86925/- tax amount. This input is reduced from the allowable input of the dealer. Rest of the purchases tally from the returns of the selling dealer. The case is to be assessed after reducing Rs.86925/- from the input.

There was also a mismatch in purchase and it was found that the Selling dealer had shown sells higher than the purchaser claimed in returns by Rs.526247/-. The figure is due clerical error. This figure is added to G.T.O of the dealer.

The dealer has suppressed sale worth Rs.526247/-. The VAT N-3 was issued to the dealer which are placed on file. But not reply has been received. Thus, three time penalty was imposed upon the dealer.



There is some difference in sale in return and book version. The dealer has filed a reconciliation statement which is placed on file after due verification.

The case has been examined by me in detail and keeping in view of the above facts and observations, assessment is computed as under:-

GTO	69579572.00	
Add mismatch figure in GTO	526247.00	
GTO determined	70105819.00	
Less I3S	44863706.00	
	25242113.00	396055.96
Less TTO @ 5.25%	7543923.00	
	17698190.00	858597.15
Less TTO @5%	17171943.00	26312.00
Tax on mismatch figure	526247.00	1280965.11
	TTO/Tax Assessed	5000.00
	Add penalty u/s 40	1285965.11
	Total	78936.00
	Add penalty u/s 38 suppress of sale	1364901.11
	Total	
INPUT TAX		
Input claimed	2781602.00	
Input tax disallowed due to mismatch	86925.00	
allowable input tax	2694677.00	2694677.00
Total (Input Tax+brought forward)	2694677.00	1329775.89
	Less adjusted under CST Act	1408711
	Tax Due	78936

Issue TDN & Challan of Rs.78936/- only alongwith the copy of order.

Pronounced: Sonapat
dated

(Aseem Siwach)
Excise & Taxation Officer-cum-
Assessing Authority, Sonapat

Part B:- UNDER THE CENTRAL SALES TAX ACT, 1956:-

Present Sh. Bali Ram, Advocate on behalf of the firm. The facts of the case are same as discussed in detail under Haryana Value Added Tax Act, 2003. The dealer has filed all the returns in time showing the inter state sales to the tune of Rs.44863706/- during the year under Central Act. Account books have been examined in detail and assessment is computed as under:-

GTO	44863706.00	2355344
TTO @5.25%	44863706.00	1329776
	Less adjusted from VAT	1025568
	Tax Due	

Issue tax demand notice and challan for Rs.1025568/- only alongwith copy of order. 90 days time allowed for submission of short C forms.

Pronounced: Sonapat
Dated 29.03.2019



(Aseem Siwach)
Excise & Taxation Officer-cum-
Assessing Authority, Sonapat

VAT N-4
(See rule 39)
NOTICE OF DEMAND

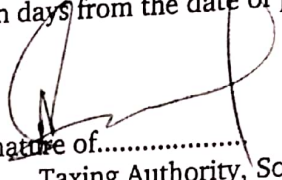
Office of Taxing Authority,
District Sonapat

To

M/s Jai Sai Ram Steel Pvt. Ltd., Village Ahmedpur Road, Sonapat
TIN-06443016801 A. Year 2016-17

- You are hereby informed that you are liable to pay a sum of Rupees **429015/-** under Haryana Value Added Tax Act, 2003 as Tax (**as per order/-**), penalty (**as per order**), interest (as per order/-) and Rupees 263157/- under CST Act, 1956 as Tax (**as per order/-**), penalty (**as per order**), interest (as per order) vide order dated 28.01.2020 and copy of the order is enclosed.
2. You are hereby directed to pay the sum of Rs. **692172/-** (in figures) **Rupees Six lakh ninty two thousand one hundred seventy two only**, in the Treasury/State Bank of India or its subsidiary or other authorized bank at Sonapat within 30 days of the receipt of this notice and furnish the proof of payment to the undersigned within ten days from the date of payment.
 3. A Challan form VAT C-1 is enclosed for the purpose.

Date: 28.01.2020


Signature of.....
Taxing Authority, Sonapat

EXCISE & TAXATION DEPARTMENT
BEFORE ASEEM SIWACH, EXCISE & TAXATION OFFICER-CUM-ASSESSING AUTHORITY,
SONIPAT

Name and address of the firm : M/s Jai Sai Ram Steel Pvt. Ltd., Village Ahmadpur,
Sonipat
TIN : 06443016801/ CST-16801
Status : Pvt. Ltd. Concern
Nature of Business. : Manufacturer of Ferrous & Non Ferrous (Iron &
Steel)
Accounting Period : F.Year
Accounts produced. : Cash Book, Ledger, Sales/ Purchase, Vouchers etc,
Year of assessment : 2016-17
Disposal No. & Date : 1500/28.01.2020

ASSESSMENT ORDER UNDER THE HARYANA VALUE ADDED TAX ACT, 2003:

This order of assessment arises under section 15(3) of the Haryana Value Added Tax Act, 2003 (hereinafter called the Act) as a result thereof proceeding were initiated against the dealer under sub-section (2) of Section 15 of the Act for the period mentioned above.

A perusal of assessment file has revealed that the dealer has filed all the quarterly returns in form VAT R-1 duly signed by authorized signatory of the firm which is placed on the file. Summary of the returns is placed on file.

The returns filed for the year 2016-17 have been selected for scrutiny under sub-section (2) of section 15 of the Act *ibid*. Therefore, a statutory notice inform VAT N-2 was issued and served upon the dealer which is placed on the file. In response to this notice and subsequent proceeding initiated, Sh. Bali Ram, Advocate on behalf of the firm is finally present today along with complete account books/ relevant record of this case.

The dealer is a Manufacturer of Ferrous & Non Ferrous (Iron & Steel) and the business premises of the said firm is situated at Village Ahmadpur, Delhi Road, Sonapat. The dealer has filed the annual return R-2 and submit copy of Balance Sheet with annual return.

The dealer has claimed input tax credit amounting to Rs.671263/- on the purchases made from VAT dealers. There was mismatch in purchase and the dealer has produced VAT C-4 alongwith the conformation of the seller dealer which are placed on file and input is allowable to the dealer.

The case has been examined by me in detail and keeping in view of the above facts and observations, assessment is computed as under:-

GTO	25476558.00	
Less ISS	7492432.00	
	17984126.00	117156.40
Less TTO @ 4.20% against VAT d-1 placed on file	2789438.00	
	15194688.00	759734.40
Less TTO @5%	15194688.00	876890.80
	TTO/Tax Assessed	55000.00
	Add penalty for late filling of VAT R-2	931890.80
	Total	

INPUT TAX

Input claimed	670243.00	670243.00
Total (Input Tax+brought forward)	670243.00	261647.80
	Tax due	159268
	Add intt on short payment	420915.796
	Total amount due	

Issue TDN & Challan of Rs.420916/- only alongwith the copy of order.

Pronounced: Sonapat
dated

(Aseem Siwach)
Excise & Taxation Officer-cum-
Assessing Authority, Sonapat

Part B:- UNDER THE CENTRAL SALES TAX ACT, 1956:-

Present Sh. Bali Ram, Advocate on behalf of the firm. The facts of the case are same as discussed in detail under Haryana Value Added Tax Act, 2003. The dealer has filed all the returns in time showing the inter state sales to the tune of Rs.44863706/- during the year under Central Act. Account books have been examined in detail and assessment is computed as under:-

GTO	7492432.00	149848.64
TTO @5.25%	7492432.00	149848
	Tax Due	113309
	Add intt on short payment	263157
	Total amount due	

Issue TDN & Challan of Rs.263157/- only alongwith the copy of order.

Pronounced: Sonapat
Dated 29.03.2019

(Aseem Siwach)
Excise & Taxation Officer-cum-
Assessing Authority, Sonapat

Name and address of the firm : M/s Jai Sai Ram Steel Pvt. Ltd., Village Ahmadpur,
Sonipat
TIN : 06443016801/CSI-16801
Status : Pvt. Ltd. Concern
Nature of Business. : Manufacturer of Ferrous & Non Ferrous (Iron &
Steel)
Accounting Period : F. Year
Accounts produced. : Cash Book, Ledger, Sales/ Purchase, Vouchers etc.
Year of assessment : 2014-15
Disposal No. & Date : 1038 dated 22.03.2018

ASSESSMENT ORDER UNDER THE HARYANA VALUE ADDED TAX ACT, 2003:

This order of assessment arises under section 15(3) of the Haryana Value Added Tax Act, 2003 (hereinafter called the Act) as a result thereof proceeding were initiated against the dealer under sub-section (2) of Section 15 of the Act for the period mentioned above.

A perusal of assessment file has revealed that the dealer has filed all the quarterly returns in form VAT R-1 duly signed by authorized signatory of the firm which is placed on the file. Summary of the returns is placed on file.

The returns filed for the year 2014-15 have been selected for scrutiny under sub-section (2) of section 15 of the Act *ibid*. Therefore, a statutory notice in form VAT N-2 was issued and served upon the dealer which is placed on the file. In response to this notice and subsequent proceeding initiated, Sh. Bali Ram, Advocate on behalf of the firm is finally present today along with complete account books/ relevant record of this case.

The dealer is a Manufacturer of Ferrous & Non Ferrous (Iron & Steel) and the business premises of the said firm is situated at Village Ahmadpur, Delhi Road, Sonapat. The dealer has filed the annual return R-2 and submit copy of Balance Sheet with annual return.

The dealer has claimed input tax credit amounting to Rs.2311732/- on the purchases made from VAT dealers. The dealer has submitted VAT C-4 certificates and original tax invoices to substantiate his claim of input tax credit worth Rs.2311732/-. Letters were sent to various DETC Offices in the State to cross verify the purchases of the dealers from the returns/ sale lists of the selling VAT dealers. But the said purchase cross verification report have not yet been received from many of the districts. In the event of the any adverse cross verification report, input tax allowed to the dealer shall be recovered and appropriate action against the dealer will be taken as per provisions of the HVAT Act, 2003.

There is some difference in sale in return and book version. The dealer has filed a reconciliation statement which is placed on file after due verification.

The case has been examined by me in detail and keeping in view of the above facts and observations, assessment is computed as under:-

G.T.O	71733166	
Less: Iss Sale	47195171	
	24537995	
Less: TTO @ 5% (Ingot & Bar)	24537995	1226899
	Tax Assessed	1226899



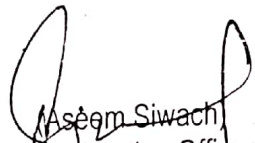
INPUT TAX CREDIT

Total Input allowed as per VAT C-4 & Bills produced by the dealer	46136889	
Input allowable	2311732	2311732
		<u>84339</u>
	<u>Excess brought forward from previous year dis no. 582</u>	2396071
	Le:s: Tax Assessed	1226899
		1169172
	Adj. In CST	1169172

Excess Rs.1169172/- is adjusted under CST Act..

Issue copy of order.

Pronounced: Sonapat
Dated 22.03.2018


(Aseem Siwach)
Excise & Taxation Officer-cum-
Assessing Authority, Sonapat

Part B:- UNDER THE CENTRAL SALES TAX ACT, 1956:-

Present Sh. Bali Ram, Advocate on behalf of the firm. The facts of the case are same as discussed in detail under Haryana Value Added Tax Act, 2003. The dealer has filed all the returns in time showing the inter state sales to the tune of Rs.47195171/- during the year under Central Act.

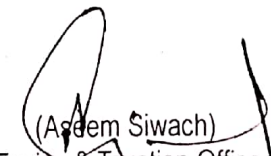
In support of sales conducted at concessional rate of tax the dealer has submitted 'C' Forms worth Rs.9770040/- which are placed on the file and verified from TINXYS

Account books have been examined in detail and assessment is computed as under:-

G.T.O/ISS	47195171	
Less: TTO @2% against C form placed on file and verified from TINXYS	9770040	195400
TTO @5% (short C form)	37425131	1871257
	Tax Assessed	2066657
	Less: adjusted from VAT	1169172
	Tax Due	897485

Issue tax demand notice and challan for Rs.897485/- only alongwith copy of order. 90 days time allowed for submission of short C forms.

Pronounced: Sonapat
Dated 22.03.2018


(Aseem Siwach)
Excise & Taxation Officer-cum-
Assessing Authority, Sonapat