

GST

SYNOPSIS		
Sr. No.	Detail	Dated
1	Date of order of Assessment year 2015-16	01.03.2019
2	Date of receiving copy of order & TDN by dealer	06.05.2019
3	Date of order of Assessment year 2016-17	19.12.2019
4	Date of receiving copy of order & TDN by dealer	19.02.2020
5	Date of order of Assessment year 2017-18	22.01.2020
6	Date of receiving copy of order & TDN by dealer	19.02.2020
7	Date of submission of form - B	20.02.2020

08/01/2020

Contact Person
Rajendra Singh
9899367287

Reminder-1

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: 20/02/2020

To

The Interim Resolution Professional / Resolution Professional
Atul Mittal,
Liquidator in the matter of Glister Hospitality Gurgaon Private Limited
IP Registration No.- IBBA/IPA-001/IP-P00439/2017-18/10762

174,Balco Apatrments, Plot No 58,IP Exatension ,Patpargang ,Delhi -110092

From

Dy. Excise & Taxation Commissioner,
Gurugram (South)

Plot No.C-I, Infocity, Sector-34, Gurugram

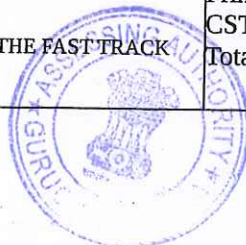
4934 date - 20/02/2020

Subject: Submission of proof of claim.

Madam/Sir,

Dy. Excise & Taxation Commissioner, Gurugram (South), hereby submits this proof of claim in respect of the fast track process in the case of M/s Glister Hospitality Gurgaon Private Limited. The details for the same are set out below:

PARTICULARS		
1.	NAME OF OPERATIONAL CREDITOR	Dy. Excise & Taxation Commissioner (ST), Gurugram (South) 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)	
3.	ADDRESS AND EMAIL ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	O/o D.E.T.C. (GST),Gurugram (South) Plot No.C-I, Infocity, Sector-34, Gurugram detcgrs@gmail.com
4.	TOTAL AMOUNT OF CLAIM (INCLUDING ANY INTEREST AS AT THE FAST TRACK COMMENCEMENT DATE)	Principal Claim VAT = 4253952 CST = 0 Total =4253952



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5.	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED.	Assessment Orders (i) 252/2015-16/01-03-2019 (ii)806/2016-17/19-12-2019 (iii) 1147/2017-18/22-01-2020
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	By assessment Order, annexed herewith
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	--
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	Demand Draft in Favour of Assessing Authority, Gurugram
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	Asper Col no -5
Signature of operational creditor or person authorised to act on his behalf		
[Please enclose the authority if this is being submitted on behalf of an operational creditor]		
Name: SH. TAJENDER SINGH		
Position with or in relation to creditor: Excise & Taxation Officer-cum Assessing Authority, Ward - 9		
Address of person signing : Office Address: O/o DETC (GST), Gurugram (South), Plot No.C-I, Infocity, Sector-34, Gurugram		

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



DECLARATION

I, Assessing Authority, currently residing at Plot No.C-I, Infocity, Sector-34, Gurugram, do solemnly affirm and state as follows:

1. M/s Glister Hospitality Gurgaon Private Limited, the corporate debtor was, at the fast track commencement date, being the 20th day of feb. 2020, justly and truly indebted to me in the sum of Rs. 4253952/- (forty Two Lacks fifty three thousand nine hundred fifty two
2. In respect of my claim of the said sum or any part thereof, I have relied on the documents specified below:
Assessment Orders
3. (i) 252/2015-16/01-03-2019
4. (ii) 806/2016-17/19-12-2019
5. (iii) 1147/2017-18/22-01-2020
6. The said documents are true, valid and genuine to the best of my knowledge, information and belief.
7. 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:

[Please state 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.]

Solemnly, affirmed at Gurugram on thursday, the 20th day of feb. 2020.

Before me,

Notary/ Oath Commissioner


Deponent's Signature

VERIFICATION

I, the Deponent hereinabove, 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 Gurugram on this 20th day of feb 2020.


Deponent's Signature

Sr. No.	Name of the firm	TIN	Demand No.	A. Year	Date	Vat	CST	Total
1	Glistar Hospitality Gurgaon Pvt. Ltd.	6581836913	252	2015-16	01.03.2019	1242142	0	1242142
2	Glistar Hospitality Gurgaon Pvt. Ltd.	6581836913	806	2016-17	19.12.2019	1967499	0	1967499
3	Glistar Hospitality Gurgaon Pvt. Ltd.	6581836913	1147	2017-18	22.01.2020	1044311	0	1044311
						4253952		4253952



Tarek
 Tax Officer
 Excise &
 Gurgaon (South)

[See Rule 39(1)]

Notice of DEMAND

Office of Taxing Authority
District Gurugram (South)

To

M/s Glister hospitality Gurgaon Pvt. Ltd.
223 SF GOOD EARTH CITY CENTRE SEC 50 ----- 122015
TIN- 06581836913

You are hereby informed that you are liable to pay a sum of **Rs.1242142** /- under the HVAT Act, 2003, as tax **Rs. 668244/-**, penalty **Rs.5000/-** and interest **Rs.568898/-** and under CST Act, 1956 for **Rs.0/-** tax **Rs.0/-** , penalty 0. and interest Rs.0. Vide disposal **No.252** for the year **2015-16** order dated **01.03.2019** copy of the order is enclosed.

2. You are hereby directed to pay the sum of **Rs. 1242142/-** (in figures) **Twelve Lakh Forty Two Thousand one Hundred Forty Two Only** (in words) in the Treasury / State Bank of India at Gurugram (place) within thirty days of receipt of this notice and furnish the proof of payment to the undersigned within ten days from the date of payment.

Seal of Issuing Authority

Date : 01/03/2019

Signature



Taxing Authority Gurugram (South)

**BEFORE TAJENDER SINGH, EXCISE & TAXATION OFFICER-CUM-ASSESSING
AUTHORITY, WARD- S-09 Gurugram (SOUTH)**

Demand No. 252 Dated 01.03.2019 S-09
Name of the Firm Glistar hospitality Gurgaon Pvt. Ltd.
Tin 06581836913
Assessment Year 2015-16 (Scrutiny Case)

Assessment Order under the HVAT Act, 2003

This order of assessment arises under Section 15(4) of Haryana Value Added Tax Act, 2003. The case of the dealer falls under the category of Scrutiny assessment as laid down U/s 15(2) of the Act r/w Rule 27 of the rules framed there under. Accordingly a statutory notice in form of VAT-N-2 was issued to the dealer on his registered E-mail address. Notice for 26.12.2018 and 05.03.2019 were sent to the dealer on his registered E-mail address, but no one appeared nor any adjournment was sought.

None present, the concerned case is under time bar limitation to be decided upto 31.03.2019. Hence, undersigned has no other option to decide the case on best judgement basis/exparte by considering the available record placed on office file. The Dealer has furnished all Quarterly returns and VAT R-2. The amount of input disallowed due to non production of relevant documents. By considering the above facts of the case assessment is framed u/s 15(4) of HVAT Act as under:-

GTO	37870970	Tax Assessed
Add:- Other Income	368501	
Less Tax Free	0	
Less ISS	0	
TTO	38239471	0
Less Agst. D-2	0	0
Less : <u>TTO@5.25%</u>	0	0
Less : <u>TTO@5%</u>	0	0
Less: <u>TTO@13.125%</u>	34327459	4505479
Less: <u>TTO@15.75%</u>	3912012	616142
Tax Assessed	0	5121621
Add Penalty 37A		5000
Add Interest u/s14(6)		568898
Total Tax		5695519
Less Input Tax & Vol. Paid		4453377
Adjust in CST		0
Due		1242142

Input Tax Computation :-

O.B.	0
Input Tax Credit on Purchase as Per R-2/VAT C4	651742 /
Input Disallowed (-)	575703 /
Total Input Tax Allowed	76039 /
Vol. Paid	4377338
Total Tax Paid	4453377

Issue a copy of Order to the Dealer.

Tajender Singh
(Tajender Singh)
Excise & Taxation Officer-
Cum-Assessing Authority
Gurugram (South)

Place: Gurugram
Date: 01.03.2019

Part B-Under CST Act, 1956

GTO	0	Tax
Less Tax free	0	0
Less Export u/s 5(1)	0	
Less Sale agst. H Form	0	
Less Stock Transfer agst. F Form	0	0
Less TTO @2% agnst. Online C Form	0	0
Less TTO@5%	0	0
Less TTO@5.25%	0	0
Less TTO@13.125%	0	0
Tax Assessed	0	0
Interest U/s 14(6)		0
Penalty 37A		0
Adjust for HVAT		0
Vol. Paid		0
Due		0

Issue a copy of Order to the Dealer.

Place: Gurugram
Date: 01.03.2019

Tajender Singh
(Tajender Singh)
Excise & Taxation Officer-
Cum-Assessing Authority
Gurugram (South)

Received
[Signature]
06/05/19

12:04 PM
14/02/202

VAT N-4

[See Rule 39(1)]

Notice of DEMAND

Office of Taxing Authority
District Gurgaon (South)

To

M/s Glister Hospitality Gurgaon Pvt. Ltd..
Tin No: 06581836913
Address GGN

You are hereby informed that you are liable to pay a sum of Rs. 1967499/- under the HVAT Act, 2003, as Tax Rs. 1967499/-, Penalty Rs. 0/- and Interest Rs. 0/- and under CST Act, for Rs. 0/- Tax Rs. 0/- Penalty Rs. 0/- and Interest Rs. 0/-. Vide disposal No. 806 for the year 2016-17 order dated 19.12.2019 copy of the order is enclosed.

You are hereby directed to pay the sum of Rs. 1967499/- (in figures)-Nineteen Lakh Sixty Seven Thuosand Four Hundred Ninty Nine only (in words) in the Treasury / State Bank of India or its subsidiary, or other authorized bank at Gurgaon (place) within thirty days of receipt of this notice and furnish the proof of payment to the undersigned within ten days from the date of payment.

Seal of Issuing Authority

Date



Signature

Taxing Authority Gurgaon (South)

12:04 PM
19/02/2020

BEFORE SH. JITENDER DUDI ETO CUM ASSESSING AUTHORITY

GURGAON(SOUTH) W-05

Name of the firm M/s Glister Hospitality Gurgaon Pvt. Ltd.
R.C. No 06581836913
Assessment year 2016-17
Nature of Business Trading /Mfg.
Demand No. 806
Date of order 19.12.2019
Nature of Assessment Scrutiny Assessment

ASSESSMENT ORDER UNDER HARYANA VAT ACT 2003.

ORDER

This is an order of assessment under sub section-4 of Section 15 of the Haryana Value added Tax Act 2003 (hereinafter called the Act). The case of the firm was selected for scrutiny assessment. Accordingly a statutory notice in form VAT N-2 was issued for dated 24.07.2018 and served upon the dealer. Non appeared on behalf of the dealer nor any application received for adjournment. Thereafter the case was fixed for 08.05.2019, 19.06.2019, 01.07.2019 & 10.10.2019 . But non appeared on both dates. In the interest of natural justice an final opportunity was afforded to the dealer to appear before the undersigned on or before 19.12.2019 with directions to furnish complete account books and necessary declaration under HVAT Act & CST Act. In this notice it was made clear that non compliance of this notice the case will be decided exparte and entire benefits of concessional sales under HVAT/CST Act, alongwith input tax claim u/s 8 of the Act will be disallowed. On 19.12.2019 non appeared on behalf of the dealer nor any application received from the dealer upto 5.00 PM in spite of proper service of notice. Undersigned left with no alternate to decide the case exparty. No books of accounts and other required documents has been produced by the dealer. In view of the above said circumstances and non co-operative attitude of the dealer, left with no option the case is assessed exparty as proposed in the final notice by disallowing the concessional claim under HVAT Act, 2003 and CST Act, 1956. With these considered views the assessment is framed as under:

On the basis of the above observations the assessment is framed as under:

GTO	37361708	Tax Assessed
Less TTO @ 13.125%	34256445	4496158
Less TTO @ 15.75%	3105263	489078
Add. Intt on Rs. 1102858/- from 1.11.2016 to 12.2019.	-	864641
Tax Assessed	-	5849877
Less Vol. Paid	-	3882378
Due	-	1967499



Input Tax Computation: - NIL

Vol. Paid = 3882378/-

Issue TDN/Challan for Rs. 1967499/- alongwith a copy of order to the dealer.

Pronounced:Gurgaon
Dated: 19.12.2019

(Jitender Dudi)
Excise & Taxation Officer-cum-
Assessing Authority Gurgaon (S)

PART B UNDER THE CENTRAL SALES TAX ACT 1956

No-ISS

Issue a copy of order to the dealer.

Pronounced:Gurgaon
Dated: 19.12.2019



(Jitender Dudi)
Excise & Taxation Officer-cum-
Assessing Authority Gurgaon (S)

12-03 P11
19/02/2020

VAT N-4

[See Rule 39(1)]

Notice of DEMAND

Office of Taxing Authority
District Gurgaon (South)

To

M/s Glister Hospitality Gurgaon Pvt. Ltd.,
Tin No: 06581836913
Address GGN

You are hereby informed that you are liable to pay a sum of Rs. 1044311/- under the HVAT Act, 2003, as Tax Rs. 1044311/-, Penalty Rs. 0/- and Interest Rs. 0/- and under CST Act, for Rs. 0/- Tax Rs. 0/- Penalty Rs. 0/- and Interest Rs. 0/-. Vide disposal No. 1147 for the year 2017-18 order dated 22.01.2020 copy of the order is enclosed.

You are hereby directed to pay the sum of Rs. 1044311/- (in figures) Ten Lakh Fourty Four Thousand Three Hundred Eleven only (in words) in the Treasury / State Bank of India or its subsidiary, or other authorized bank at Gurgaon (place) within thirty days of receipt of this notice and furnish the proof of payment to the undersigned within ten days from the date of payment.

Seal of Issuing Authority

Date



Signature

Taxing Authority Gurgaon (South)

12:05 PM
19/02/2020

BEFORE SH. JITENDER DUDI ETO CUM ASSESSING AUTHORITY GURGAON(SOUTH) W-05

Name of the firm M/s Glistar Hospitality Gurgaon Pvt. Ltd.
R.C. No 06581836913
Assessment year 2017-18
Nature of Business Trading /Mfg.
Demand No. 1147
Date of order 22.01.2020
Nature of Assessment Scrutiny Assessment

ASSESSMENT ORDER UNDER HARYANA VAT ACT 2003.

ORDER

This is an order of assessment under sub section-5 of Section 15 of the Haryana Value added Tax Act 2003 (hereinafter called the Act). The case of the firm was selected for scrutiny assessment. Accordingly a statutory notice in form VAT N-2 was issued for dated 16.12.2019 and served upon the dealer. Non appeared on behalf of the dealer nor any application received for adjournment. Thereafter the case was fixed for 16.01.2020. But non appeared on date. In the interest of natural justice an final opportunity was afforded to the dealer to appear before the undersigned on or before 22.01.2020 with directions to furnish complete account books and necessary declaration under HVAT Act & CST Act. In this notice it was made clear that non compliance of this notice the case will be decided exparte and entire benefits of concessional sales under HVAT/CST Act, alongwith input tax claim u/s 8 of the Act will be disallowed. On 22.01.2020 non appeared on behalf of the dealer nor any application received from the dealer upto 5.00 PM in spite of proper service of notice. Undersigned left with no alternate to decide the case exparty. No books of accounts and other required documents has been produced by the dealer. The dealer has not filed Return in form VAT R-1 & R-2 for the Q.E 30.06.2017. The GTO for assessment has been taken as per the best of my judgement and GTO for the assessment is taken as the same as for the corresponding period for the last period and input tax is nil. In view of the above said circumstances and non co-operative attitude of the dealer, left with no option the case is assessed exparty as proposed in the final notice by disallowing the concessional claim under HVAT Act, 2003 and CST Act, 1956. With these considered views the assessment is framed as under:

On the basis of the above observations the assessment u/s 15(5) is framed as under:

GTO	12357482	Tax Assessed
Add. Sale of Liquar of 2 nd qtr	726605	-
Total GTO	13084087	-
Less TTO @ 13.125%	9076865	1191339
Less TTO @ 18.90%	4007222	757365
Add. Penalty u/s 37(A)	-	200800
Add. Intt. on Rs. 547024/- for 813 days	-	296487
Tax Assessed	-	2445991
Less Vol. Paid	-	1401680
Due	-	1044311



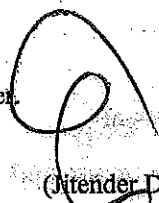
Input Tax Computation: -

NIL

Vol. Paid = 1401680/-

Issue TDN/Challan for Rs. 1044311 /- alongwith a copy of order to the dealer.

Pronounced:Gurgaon
Dated: 22.01.2020


(Jitender Dudi)
Excise & Taxation Officer-cum-
Assessing Authority Gurgaon (S)

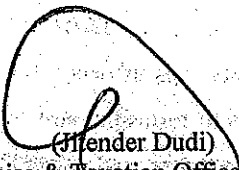
PART B UNDER THE CENTRAL SALES TAX ACT 1956

NO ISS

Issue a copy of order to the dealer.

Pronounced:Gurgaon
Dated:22.01.2020




(Jitender Dudi)
Excise & Taxation Officer-cum-
Assessing Authority Gurgaon (S)